



# FISCAL YEAR 2021 - 2022

ADOPTED OPERATING  
AND CAPITAL BUDGETS



## CITY OF KERMAN HISTORY



### KERMAN INN MURAL

Mural depicts 1906 view of Kerman Inn, located at the northeast corner of Madera Avenue and C Street. Originally built to accommodate employees and visiting guest of the Fresno Irrigated Farms Company. Later turning into hotel, where it's reported that President Theodore Roosevelt was a guest.

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# CITY COUNCIL

**Gary Yep**  
Mayor

**Ismael Herrera**  
Mayor Pro Tem

**Kevin Nehring**  
Councilmember

**Bill Nijjer**  
Councilmember

**Jennifer Coleman**  
Councilmember



# STAFF

**John Jansons**  
City Manager

**John Golden**  
Chief of Police

**Michael Barajas**  
Public Works Director

**Jesus Orozco**  
Community Development Director

**Philip Gallegos**  
Community Services Director

**Carolina Camacho**  
Finance Director

**Marci Reyes**  
City Clerk

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## **CITIZEN'S GUIDE TO THE BUDGET**

# CITIZEN'S GUIDE

## The Citizen's Guide to the Kerman's 2021/2022

**Operating Budget is offered to assist you in reviewing this document.**

**Kerman is committed to providing a transparent budget to residents and other interested parties.**

**Q. This document is very large. Where should I start?**

A. Start with the City Manager's message on **Page 4**. This outlines the priorities for the year and identifies major issues facing the City

**Q. What are the City's goals? What did the City accomplish last year?**

A. The City's Goals, Objectives and Actions are listed on **Page 13**. Departmental accomplishments are listed within each department's beginning on **Page 61**.

**Q. Where do I find where the City gets its money?**

A. An overview of City's major revenues begins on **Page 18**, in the Budget Overview section. A breakdown of the revenues for the General Fund, Enterprise Funds, Internal Service Funds and Special Revenue Funds can be found on **Pages 24, 36, 44 and 50**, respectively.

**Q. How does the City spend its money?**

A. A list of general fund expenditures by department is on **Page 29**. Beginning on **Page 57** is a breakdown by department of each of the City's services.

**Q. What about capital projects like streets and parks?**

A. A summary list of capital improvement projects begins on **Page 113** which is in the Capital Projects section of this budget document.

## INTRODUCTION

## CITY MANAGER TRANSMITTAL LETTER

July 1, 2021

Honorable Mayor and City Council:

I thank you for the opportunity to present to you the Fiscal Year 2021-2022 City Budget. Before I discuss specifics about our proposed revenue and expenditure plan, I need to review the year that was, address some achievements, recognize some challenges and thank my staff.

First, 2021 began the same as 2020 where our organization and our community remained in the grip of the COVID 19 pandemic and its affects. Even with the pandemic now waning, the impact in 2020 and over the past six months cannot be understated. Fortunately, throughout 2020 and to the present, Kerman managed to avoid some of the most tragic and costly aspects of the COVID pandemic.

The City maintained adequate staffing levels, ensured the continuation of essential services and were spared the worst of the projected economic impact. Our workforce had no cases of serious illness, hospitalization, or loss of life among our workforce or with our boards, commissions or other close members of the Kerman family of employees and civic leaders. Through it all, we saw great examples of dedication and leadership and in many cases the COVID crisis brought us all closer together in spite of “social distancing”.

I extend my deepest thanks to our Executive Management Team, our employees, our residents and our Kerman businesses for their resilience over this past year. I also thank our valued partners at Fresno County Public Health, North Central Fire Protection District, Kerman Unified School District, American Ambulance and many others for their teamwork and support. You were there for us throughout the pandemic and never missed a beat in continuing to provide vital and important services to the City and the community. You are all to be applauded! With that said, it's on to discussing the proposed budget for Fiscal Year 2021-2022.

This year, we celebrate the Seventy Fifth Anniversary of Kerman's incorporation as a City in 1946. For our theme we are emphasizing that Kerman is OK! - which stands for Open Kerman. The City is open for business, open to new ideas and open to the wealth of opportunities that await us in the year ahead.

- Fiscal Year 2021/22 Budget Highlights:
- Total revenues of \$ 26,807,142, (General Fund, Special Funds and Measure M)
- Unrestricted General Fund Revenues of \$8,823,382
- Total proposed operating budget for Fiscal Year 2021/22 is \$42,482,199

The City of Kerman is committed to continuing to operate in a fiscally responsible manner while working to achieve the Council's stated goals. To do so, we continue to project General Fund expenditures beyond revenues to highlight the ambitious capital improvement program envisioned from Measure M, which cannot be concluded or funded in a single budget year.

- In finalizing this year's budget, we expect to conclude labor negotiations with our employee groups to ratify new agreements that include manageable increases in salaries and benefits to recruit, retain and recognize our workforce.
- This year's budget includes a request to increase staffing in the Police Department to address vacancies resulting from injuries, retirements and on-going recruitment challenges.
- In 21/22 we propose to resume funding the CalPERS liability obligation with a \$100,000 contribution which had been suspended last year as a cost saving measure prior to refinancing long term debt.

- The successful refinancing of outstanding bond debt in 2020 helped stabilize the City's finances as we went through the year not yet knowing what the full economic impact of the COVID 19 pandemic would be.
- This year, the City has planned to absorb a projected increase of three to four percent in our costs to provide health and welfare benefits to our employees.
- Overall, the proposed budget maintains traditional service levels, advances to the capital improvement program, addresses deferred maintenance and replacement, invests in the future and supports increased economic vitality and quality of life.

Investment in the City fleet will continue incrementally while the City applies for matching funds through clean air vehicle programs. Investment in necessary equipment will be modest to replace defective and obsolete equipment as needed. Considerable investment and triage will be required in the year ahead to address deferred maintenance and equipment failures associated with the City's waste water treatment plant and water supply and distribution system. A renewed drought awareness and response effort will be developed as resources from the State become available.

Despite the hardships endured this past year, Kerman moved forward at a record pace. We have been able to begin and complete many key projects and initiatives including:

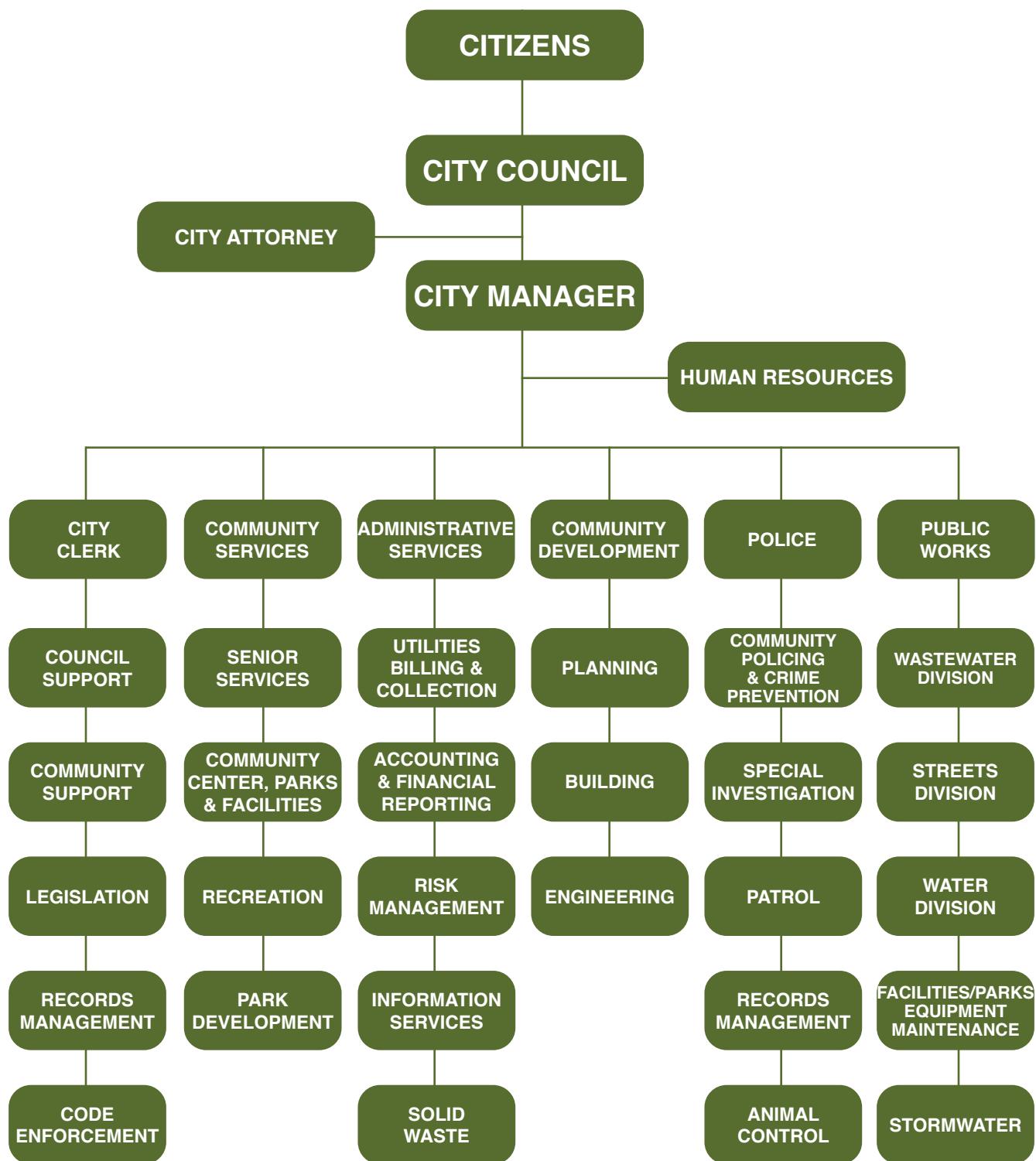
- Implementation of business, food and family assistance grants, PPE distribution, testing and vaccination deployment in response to COVID 19.
- Refinancing of bond debt.
- Completion of the General Plan Update.
- Negotiation of a new Tax Sharing Agreement with the County of Fresno.
- Establish grant procurement and management program.
- Update business license, purchasing and code enforcement policies and programs.
- Fill key management positions in Public Works and Community Development.
- Start construction of animal shelter and Stanislaus Park.
- Complete property acquisitions for East Side Park.
- Completion of new housing communities including:
  - Century Communities at 16<sup>th</sup> and Stanislaus, Bella Palma and Gateway Villas.
  - Opening of Grocery Outlet Bargain Market, Tony's Market, Valley Foods Super Center.
  - Completion and start of new Jack in the Box and McDonald's restaurants.
  - Development of Whitesbridge retail, service and residential projects.
  - Expansion of Helena Chemical, MEC Mfg., and Panoche Creek Packing.
  - Opening of the first Wal-Mart Gasoline in California!
- Transition of weed abatement program to NCFPD.
- Appointment to fill Council vacancy following 2020 election.
- Conducted strategic planning and goal setting.
- Advanced JS West and Buttonwillow projects.
- Capitalized on asset management opportunities through leases and sales.

With projects in our pipeline, I anticipate that FY 21/22 will be another busy year preparing for growth and building our future. The year ahead will bring new housing, new business development and expansion, additional infrastructure investment and further investment in parks and community amenities that enhance the quality of life in Kerman and make us "the Jewel of the Westside".

Respectfully Submitted,

**John Jansons**  
City Manager

# ORGANIZATIONAL CHART



# DEMOGRAPHICS

**INCORPORATED:** 1946

**GOVERNMENT:** The City of Kerman operates under the Council-Manager form of government. A five-member City Council governs and consists of a Mayor and four Councilmembers. The Mayor is elected at-large for a two-year term. Councilmembers by districts are elected to serve four-year terms. The City Council sets policy and adopts the annual budget. The Council is also responsible for the appointments of the City Manager, City Attorney, Finance Director and City Clerk.

**POPULATION:** Kerman's population is 16,118 as of May 2021 a 1.2% increase from April 2020.

**LOCATION:** 15 miles west of Fresno, 125 miles north of Bakersfield and 180 miles south of San Francisco.

**COUNTY:** Kerman is located in Fresno County.

**AREA:** 3.233 square miles.

**ELEVATION:** 220 feet above sea level.

**CREDIT RATING:** 'A' Stable

**PARKS:** 12 developed parks totaling 49 acres, 2.5 acres of undeveloped neighborhood park land and 75 acres of undeveloped land for future community parks. The City completed construction on Trini's Neighborhood Park this year and is starting construction on 15.6 acre Hart Ranch Community Park in 2021.

**HOUSING GROWTH:** Single-family housing continues to rebound in the City. 55 new homes were being built with 46 final occupancy permits issued.

**HOUSEHOLD INCOME:** The median household income is \$46,449

**MEDIAN HOME PRICE:** Average median home price through April 2021 was \$294,653. Home values have gone up 4.9% over the past year with Kerman's foreclosure rate lower than Fresno metro and national value.

**TOTAL HOUSING UNITS:** The City has a total of 4,310 housing units. Of those units 53.1% are Owner-Occupied and 36.6% are Renter Occupied with a 1.9% vacancy as compared to Fresno County's vacancy rate of 5.5%.

**EDUCATION/SCHOOLS:** The community is served by the Kerman Unified School District (KUSD), a District of approximately 5,368 students with seven campuses: Goldenrod Elementary School (K-6); Kerman-Floyd Elementary School (Preschool-6); Liberty Elementary School (K-6); Sun Empire Elementary School (K-6); Kerman Middle School (7-8); Kerman High School (9-12); and Alternative Education programs at Enterprise High School. Kerman Unified School District continues to be one of the strongest small school districts in the Central Valley.

**CITY DEVELOPMENT:** The City of Kerman continues to enhance the quality of life for all citizens by developing and implementing policies, programs and activities. This will stimulate business startups, facilitate the expansion of existing businesses and encourage the location of new businesses in order to create new jobs, expand the City of Kerman's revenue base and invest in the quality of life Kerman residents enjoy.

ButtonWillow is an approved development in the Industrial Park for the retail sale of agricultural products to local area farmers that includes the construction of additional on-site warehouse space, constructing a new shop and constructing various other improvements to existing rail system to initiate rail deliveries. The proposed products to be stored are liquid and dry Ag chemical non-hazardous fertilizer.

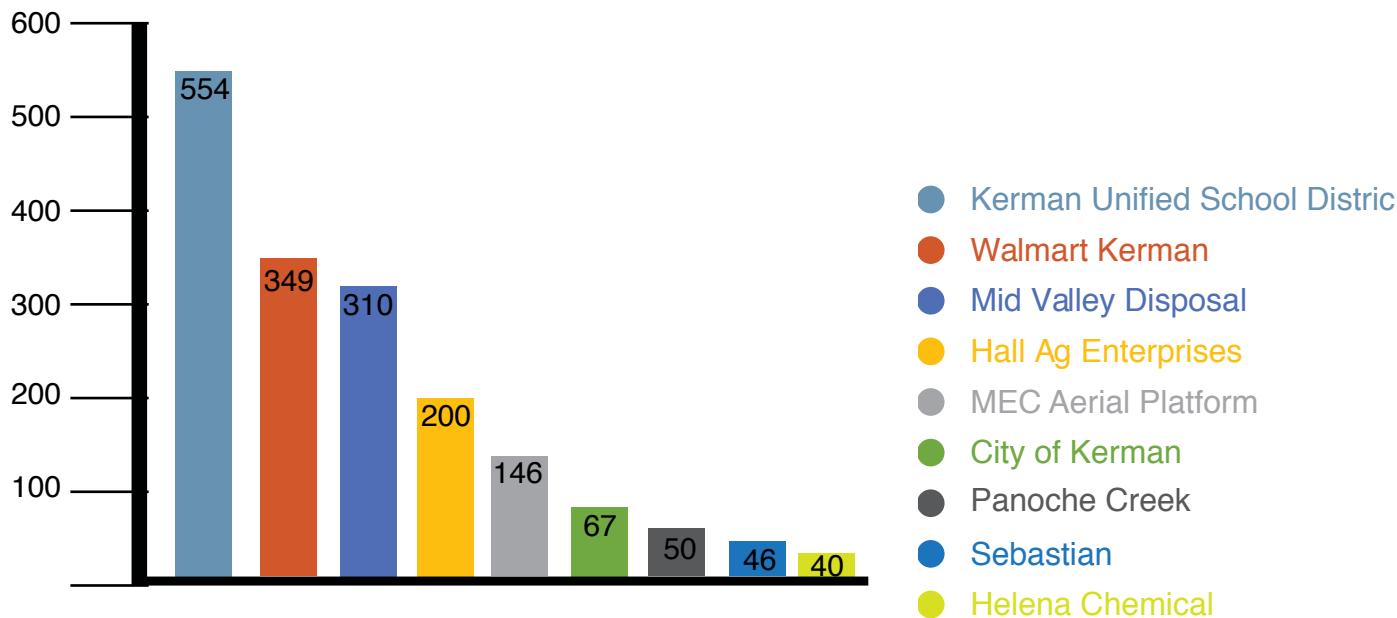
JS West is an approved development in the Industrial Park. It will be a 24-hour operation for the loading and unloading of propane from the 90,000 gallon tanks. Rail cars would deliver the liquid propane gas and be unloaded into the on-site tanks for later disbursement. Transports would arrive to the site and pull propane gas from the tank into the vehicles for delivery to customers. It is expected to be a point of sale in the future.

Overnight Truck Parking is a 8.56 acre site in the industrial site in the Industrial Park for use as a truck parking/storage with a capacity of storing up to 200 large diesel trucks. The development will help to alleviate street truck parking throughout the Industrial Park.

Grocery Outlet constructed a 16,000 sf building on the northeast side of Whitesbridge Road. The store opened its doors on May 2021.

**Economic Development Strategy:** The Kerman City Council approved a new Economic Development Strategy on February 24, 2021. The City initiated the strategy to focus on business retention, expansion, attraction, entrepreneurship and customer service. The purpose of the strategy is to identify steps that can better position Kerman for future growth that will provide further opportunity to all of its residents.

**LARGEST EMPLOYERS:** Kerman's largest employers reflect the diversity of the City and the strong agricultural base.



## DATA SOURCE

Population: Department of Finance California Population Estimates – May 2021

Credit Rating: Standard and Poor's Rating Service

Parks: City of Kerman Parks and Recreation Department

Housing Growth: City of Kerman Planning and Development Department

Household Income: U.S. Census Bureau, Selected Economic Characteristics

Housing median Sales Price: Zillow Home Prices 2021

Housing Units: Department of Finance California Population Estimates – May 2021

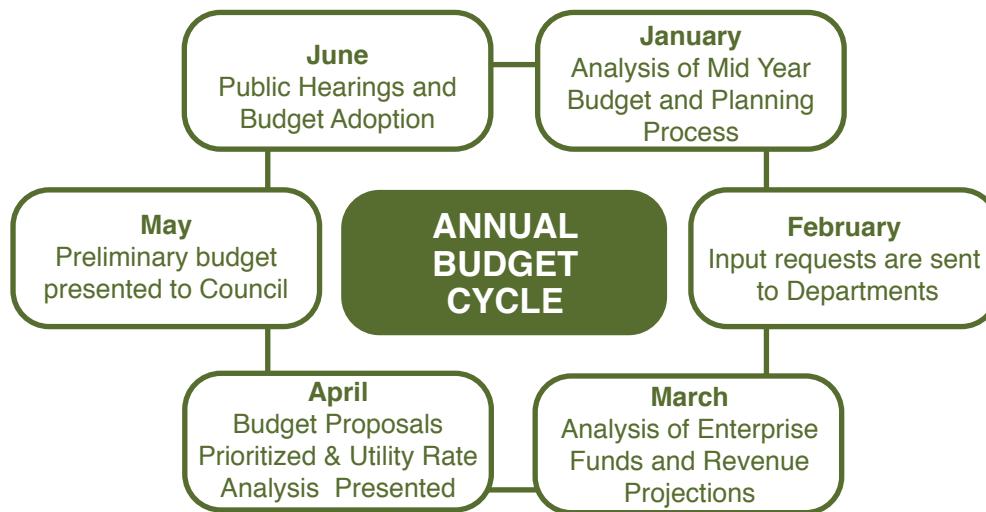
Education: Kerman Unified School District

City Development: City of Kerman Planning and Development Department

Largest Employers: Provided by individual employer or business data from internet

# BUDGET PROCESS

**JANUARY:** Operating budget preparations begin with the analysis of the current year's budget, which helps to determine the base budget for the following year. The base budget excludes one-time revenue and expenses from the prior year.



*The budget document is a spending management plan for the City's financial resources. Through the use of these resources, services are provided to meet the needs of Kerman's residents.*

*The City's annual budget process begins in January and concludes in June when the final budget is adopted.*

**FEBRUARY:** Budget guidelines and instructions are finalized and distributed to each Department Head for input.

**MARCH:** Departments submit their budget requests to the Finance Director for review and analysis. An analysis of Enterprise Funds expenditures and revenue projection is performed. Recommendations on utility rate increases, if necessary, are determined by the Finance and Public Works Directors. Proposed rates and preliminary enterprise budgets are presented to the City Manager.

**APRIL:** City departments meet with the City Manager and Finance Director to review the requests. Budget proposals are prioritized, refined, compiled and integrated into the recommended preliminary budget to be presented to the City Council. Proposed utility rate changes are presented to Council at the first meeting in April for review and direction, and a public hearing date, if needed, is set in June by the City Council.

**MAY:** The preliminary budget is presented to the City Council and any recommended changes are incorporated into the final budget.

**JUNE:** A public hearing for utility rate changes, if any, is held at the first meeting in June and if adopted rates become effective July 1. The proposed final budget document is compiled and edited and then formally presented to the City Council. Final adoption typically occurs at the second City Council meeting in June. If any changes are made they are incorporated into the adopted budget document.

# COMMUNITY MOTTO

## CITY MOTTO

A Place Where “Community Comes First”

## ORGANIZATIONAL MISSION

### Service.

- To deliver the highest quality of service in an efficient and cost-effective manner

### Safety.

- To ensure that the community is a safe place to live, work, raise a family, operate a business and visit

### Livability.

- To focus the organization's employee and capital resources on improving the community's quality of life

## ORGANIZATIONAL VISION STATEMENT

Facilitating progress while preserving the Community's character.

## ORGANIZATIONAL CORE VALUES

### People

- Being sensitive and respectful to human needs
- Putting the customer first
- Involving the community
- Supporting & encouraging staff growth & development
- Recognizing & appreciating employees

### Excellence

- Pursuing excellence in everything that we do
- Proactive approach to problem solving
- Accepting accountability for ourselves and our work
- Focus on detail, execution and quality

### Team

- Encourage cooperation throughout the organization
- Build on strength and collective knowledge
- Focusing on a common goal
- Demonstrating concern for fellow team members
- Encourage problem solving across departments

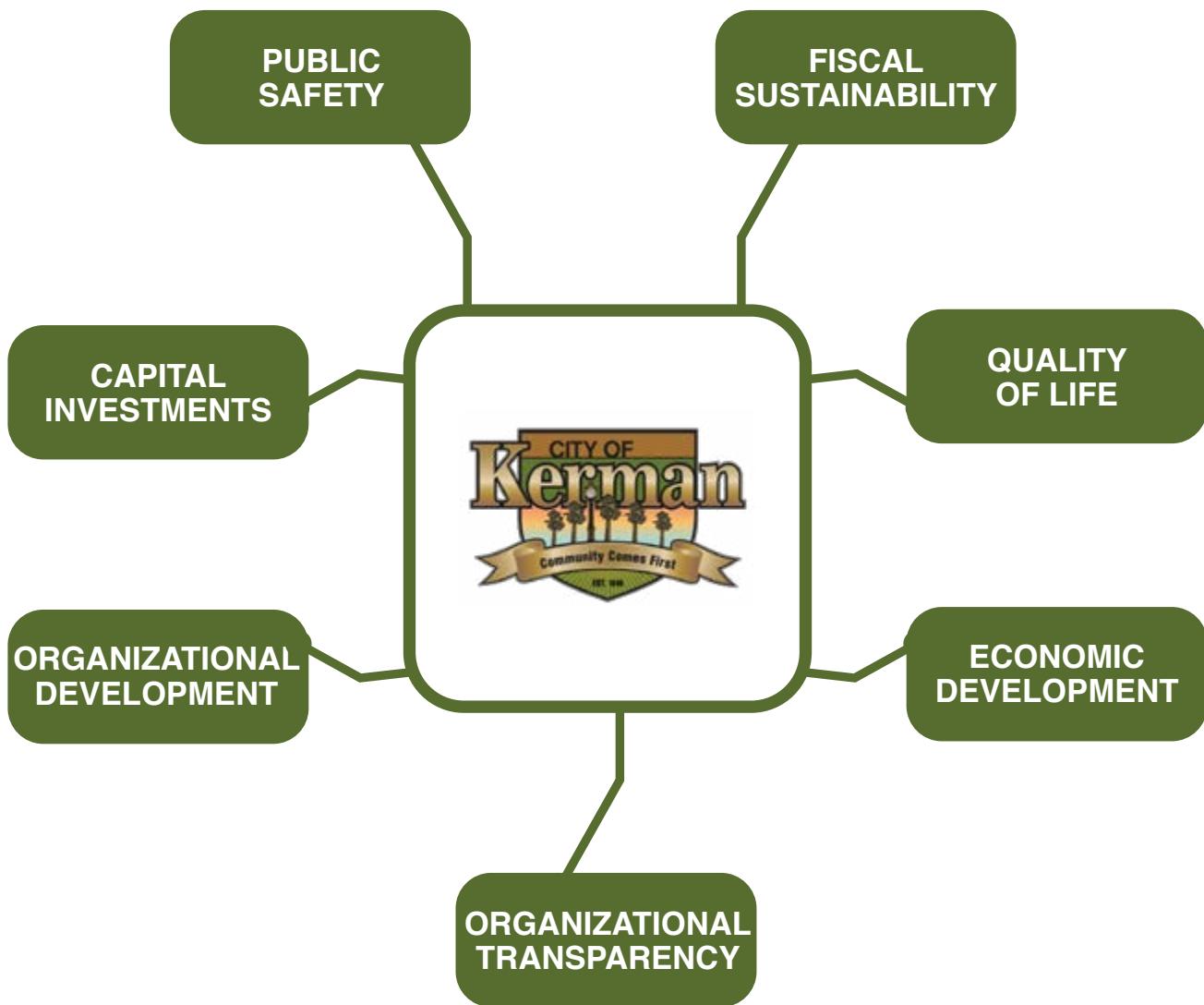
### Leadership

- Demonstrating honesty, integrity and respect
- Promoting leadership development at all levels
- Communicating openly
- Foster esprit de corp in the organization
- Focus on succession planning

### Innovation

- Learning from others and past experience
- Challenge the status quo and the way we do things
- Investing in people and technology
- Encourage creativity at all levels
- Reward effective ideas

# STRATEGIC GOALS



# GOALS, OBJECTIVES AND ACTION

GOAL	OBJECTIVE	PERFORMANCE OUTCOMES
FISCAL SUSTAINABILITY	<ul style="list-style-type: none"> <li>Balance revenues and expenditures to ensure fiscal stability</li> <li>Monitor trends in key revenue sources and make adjustments as needed</li> <li>Provide core services in an efficient and effective manner</li> </ul>	<ul style="list-style-type: none"> <li>Review Quarterly Sales Tax Receipts to track sales tax revenues and report status to Council</li> <li>Review expenditure versus budget reports for each department on a monthly basis</li> <li>Conduct mid-year budget review and make adjustments as needed</li> </ul>
QUALITY OF LIFE	<ul style="list-style-type: none"> <li>Focus on key services, programs and activities for seniors and youth</li> <li>Partner with service clubs to promote community-wide events</li> <li>Maintain and expand parks and open space throughout the community</li> </ul>	<ul style="list-style-type: none"> <li>Provide annual report to the Council on activities in youth, seniors and parks programs</li> <li>Implement code enforcement operations to address minor violations.</li> </ul>
PUBLIC SAFETY	<ul style="list-style-type: none"> <li>Engage the public, particularly youth, in public safety strategies</li> <li>Provide proactive policing strategies using the latest technology</li> <li>Respond to calls for service in a timely manner</li> <li>Provide a high-level of customer service</li> </ul>	<ul style="list-style-type: none"> <li>Engage the community by expanding neighborhood watch, use of social media, and sponsorship of community-based events.</li> <li>Expand the Crime Free Multi Family Housing Program</li> <li>Utilize reserve police officers to enhance staffing</li> <li>Complete the installation of surveillance equipment</li> </ul>
CAPITAL INVESTMENTS	<ul style="list-style-type: none"> <li>Invest available resources to maintain, improve and expand City assets</li> <li>Continue to evaluate, rank and prioritize needed capital investments</li> <li>Leverage alternative funding sources to fund capital investments</li> </ul>	<ul style="list-style-type: none"> <li>Deliver capital projects on time and within budget</li> <li>Seek grant opportunities to fund key facility and infrastructure projects</li> </ul>
ECONOMIC DEVELOPMENT	<ul style="list-style-type: none"> <li>Facilitate new commercial and industrial projects</li> <li>Continue partnership with Kerman Chamber of Commerce</li> </ul>	<ul style="list-style-type: none"> <li>Process land use entitlements within 45 to 60 days</li> <li>Continued participation with Fresno County as the lead in economic development</li> </ul>
ORGANIZATIONAL DEVELOPMENT	<ul style="list-style-type: none"> <li>Evaluate staffing levels to ensure adequate delivery of core services</li> <li>Provide training and resources in order to sustain a talented workforce</li> <li>Maintain accountability and recognition of employees</li> </ul>	<ul style="list-style-type: none"> <li>Prepare a long-term staffing/workforce plan</li> <li>Develop localized training of key management and supervisory staff</li> </ul>

# BUDGET AWARDS

## GOVERNMENT FINANCE OFFICERS ASSOCIATION

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Kerman, California for its annual budget for the fiscal year beginning July 1, 2020.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Kerman**

**California**

For the Fiscal Year Beginning

**July 1, 2020**

*Christopher P. Morill*

Executive Director

# BUDGET AWARDS

## CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICER BUDGET AWARD

The California Society of Municipal Finance Officers (CSMFO) presented an Excellence in Budgeting Award to the City of Kerman for the fiscal year 2020-2021 budget. The CSMFO Budget Awards Program recognizes those agencies that have prepared a budget document that meets certain standards.

Both budget awards were made possible by the dedication, hard work and team effort put forth by department heads and key staff involved in the budget preparation process.

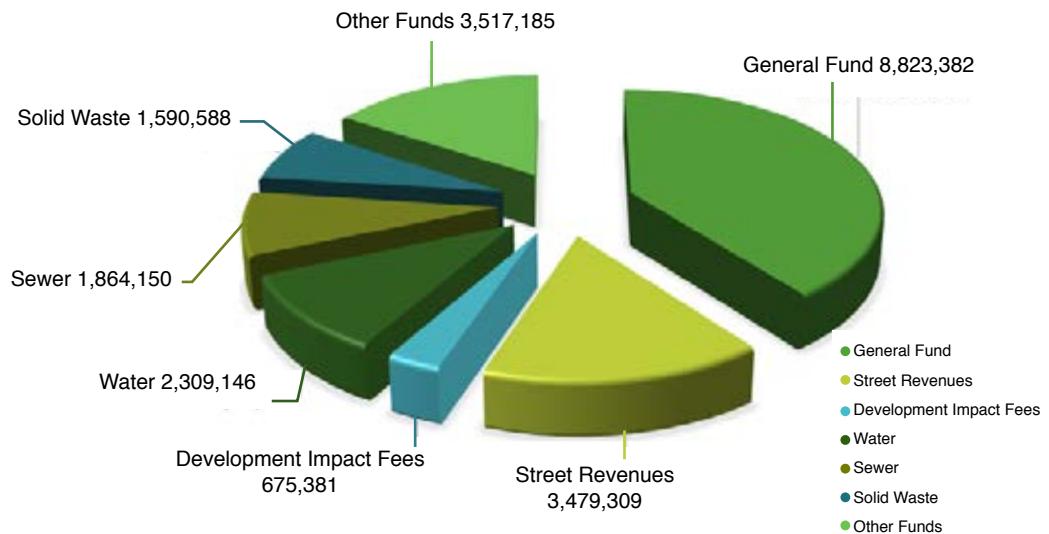


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## BUDGET OVERVIEW

# CITYWIDE OVERVIEW - REVENUE

## CITY WIDE REVENUES

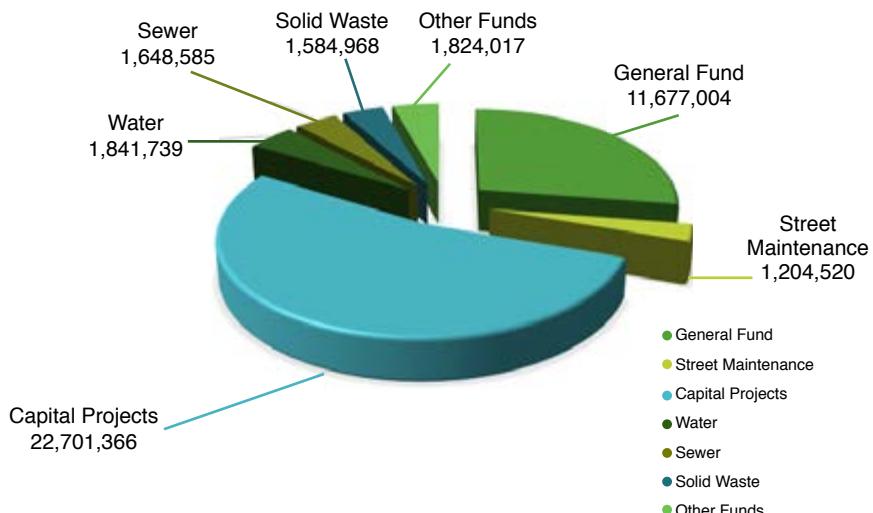


## CITY WIDE REVENUES SUMMARY

Fund	Description	Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>General Fund</b>						
100	General Fund Revenues	\$6,493,207	\$8,429,543	\$7,185,184	\$9,155,488	\$8,823,382
	<b>Sub-Total General Fund</b>	<b>6,493,207</b>	<b>8,429,543</b>	<b>7,185,184</b>	<b>9,155,488</b>	<b>8,823,382</b>
<b>Special Revenue Funds</b>						
100	SLESF Grant/DOJ Bullet Proof Vest Grant	151,446	155,948	103,000	159,727	275,489
120	CDBG	46,578	49,952	650,000	864,610	61,000
730	Senior Nutrition Site Management	17,037	17,600	12,000	12,335	0
740	National Rec. & Park Assoc.(NRPA)	25,000	5,070	0	19,285	60,121
780	Grants - Double L Water proj./WWTP Planning Grant	1,200,622	481,404	1,804,078	266,950	1,893,963
780	Grants- National Rec. & Park/CA Natural Resources Agency	0	0	0	0	4,503,695
750	Lighting & Landscaping District 1	234,560	240,000	241,954	241,954	246,659
800-850, 870	Street Revenues	3,906,785	2,006,867	2,802,332	2,113,407	3,479,309
Various	Development Impact Fees	837,191	809,787	703,008	415,577	675,381
	<b>Sub-Total Special Revenue Funds</b>	<b>6,419,220</b>	<b>3,766,627</b>	<b>6,316,372</b>	<b>4,093,846</b>	<b>11,195,616</b>
<b>Internal Service Funds</b>						
500	Vehicle/Equipment Charges to Dept's	646,622	719,032	733,792	734,530	794,433
510	Technology Charges to Dept's	67,615	74,056	94,627	94,689	103,464
	<b>Sub-Total Internal Service Funds</b>	<b>714,237</b>	<b>793,087</b>	<b>828,419</b>	<b>829,219</b>	<b>897,897</b>
<b>Enterprise Funds</b>						
410	Water	1,745,691	2,073,265	2,134,126	2,235,064	2,309,146
420	Sewer	1,724,163	1,777,682	1,774,325	1,818,252	1,864,150
430	Solid Waste (Refuse)	1,401,978	1,525,902	1,558,209	1,546,496	1,590,588
470	Storm Drain Maintenance & Operations	80,543	81,693	80,021	82,279	82,056
	<b>Sub-Total Enterprise Funds</b>	<b>4,952,375</b>	<b>5,458,541</b>	<b>5,546,681</b>	<b>5,682,091</b>	<b>5,845,941</b>
	<b>Grand Total All Funds</b>	<b>\$18,579,038</b>	<b>\$18,447,799</b>	<b>\$19,876,655</b>	<b>\$19,760,644</b>	<b>\$26,807,142</b>

# CITYWIDE OVERVIEW - EXPENDITURES SUMMARY

## CITY WIDE EXPENDITURES



## CITY WIDE OPERATIONAL EXPENDITURES SUMMARY

Fund	Description	Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>General Fund</b>						
100	General Fund Expenditures	5,627,532	6,017,174	10,800,428	8,746,711	11,677,004
	Sub-Total General Fund	5,627,532	6,017,174	10,800,428	8,746,711	11,677,004
<b>Special Revenue Funds</b>						
100	SLESF Grant	84,069	139,891	100,000	156,727	100,000
100	Safety Grants, Contracts and Projects	43,982	16,078	5,000	5,000	175,489
110	CIP Administration	0	0	15,000	0	15,000
170	General Plan Updates	217,628	100,048	174,905	6,036	0
730	Senior Nutrition Site Management	24,151	17,600	17,386	0	0
740	National Rec. & Park Assoc. (NRPA)	2,060	28,096	0	19,285	60,121
750	Lighting & Landscaping District 1	179,348	218,603	253,338	253,338	298,025
800-850, 870	Street Expenditures	598,948	577,233	729,566	868,288	1,204,520
	Sub-Total Special Revenue Funds	1,150,186	1,097,549	1,295,195	1,308,674	1,853,155
<b>Internal Service Funds</b>						
500	Vehicle/Equipment Expenditures	641,070	781,336	714,414	726,357	940,138
510	Technology Expenditures	68,546	91,453	106,236	106,236	99,988
	Sub-Total Internal Service Funds	709,616	872,790	820,650	832,593	1,040,126
<b>Enterprise Funds</b>						
410	Water	1,678,845	1,785,477	1,818,199	1,834,246	1,841,739
420	Sewer	1,399,376	1,509,470	1,606,365	1,520,222	1,648,585
430	Solid Waste (Refuse)	1,360,379	1,508,011	1,101,816	1,539,281	1,584,968
470	Storm Drain Maintenance & Operations	70,643	87,634	98,087	98,487	135,257
	Sub-Total Enterprise Funds	4,509,242	4,890,592	4,624,467	4,992,236	5,210,549
<b>Capital Project Funds</b>						
100	8000 Parks, Facilities & Equipment	226,501	113,136	207,300	204,925	260,700
120	8000 CDBG Construction	46,578	49,952	650,000	864,610	61,000
140	8000 Facilities Construction	89,498	158,051	10,307,893	185,569	10,310,764
410,520-540,780	8000 Water Construction	1,327,562	1,300,819	1,628,078	182,887	2,171,541
420, 550-570,780	8000 Sewer Facilities Construction	233,539	465,048	610,450	640,120	1,234,022
480, 490	8000 Storm Drain	6,892	0	6,000	0	228,000
580, 590	8000 Parks Construction	88,068	164,473	5,368,078	1,028,105	141,687
780	8000 Parks Construction	0	0	0	0	4,503,695
800,830,880-920,950,960	8000 Street Construction	1,435,354	743,875	3,933,116	1,251,402	3,789,956
	Sub-Total Capital Project Funds	3,453,991	2,995,354	22,710,915	4,357,618	22,701,366
	Grand Total All Funds	\$15,450,567	\$15,873,459	\$40,251,654	\$20,237,833	\$42,482,199

# DEPARTMENT FUND RELATIONSHIP

## CITY OF KERMAN DEPARTMENT - FUND RELATIONSHIP CHART FISCAL YEAR 2021/2022

Department	Governmental Funds				Proprietary Funds				
	General Fund	Debt Service	Non-Major Governmental Funds	Water	Sewer	Solid Waste	Storm Drain	Debt Service	Internal Service Funds
City Council	X								
City Legal Services	X								
City Manager	X								
Human Resources	X								
Financial Services	X	X		X	X	X		X	X
City Clerk	X								
Measure M	X								
Planning & Zoning	X								
Building Services	X								
Recreation Administration	X								
Building Maintenance	X								
Senior Center Services			X						
Farmers Market/Nutrition Hub			X						
Community Teen Center	X								
Police	X								
Animal Control	X								
Parks Landscape Maintenance	X								
Public Works				X	X		X		X
Landscape & Lighting District		X							

# FUND BALANCE SUMMARY

Fund	Description	6/30/2021	2021 - 2022 Budget		6/30/2022
		Fund Balance *	Revenue	Expenses	Est. Balance
100	General Fund	\$4,774,274.55	9,098,871	12,213,193	\$1,659,952.63
110	CIP Administration - DIF	54,941	15,997	15,000	55,938
120	CDBG	0	61,000	61,000	0
140	Facilities Construction - DIF	(357,738)	67,579	10,310,764	(10,600,923)
170	General Plan Update - DIF	(277,301)	12,432	0	(264,869)
180	Fire Facility DIF	464,344	33,880	0	498,224
300	Jobs/Housing Mitigation - DIF	63,434	0	0	63,434
410	Water	4,209,643	2,309,146	2,324,739	4,194,050
420	Sewer	7,271,658	1,864,150	2,552,185	6,583,624
430	Solid Waste	492,752	1,590,588	1,584,968	498,371
470	Storm Drain	1,143,372	82,056	135,257	1,090,172
480	Storm Drain Acquisition - DIF	(79,410)	6,972	0	(72,438)
490	Storm Drain Construction - DIF	199,093	15,339	228,000	(13,568)
500	Vehicle Equipment - ISF	799,840	794,433	940,138	654,136
510	Technology - ISF	(4,119)	103,464	99,988	(643)
520	Water Front Footage - DIF	250,235	9,246	0	259,480
530	Water Oversize - DIF	169,215	19,620	0	188,835
540	Water Major Facilities - DIF	1,385,108	153,490	0	1,538,598
550	Sewer Front Footage - DIF	(4,569)	4,688	0	119
560	Sewer Oversize - DIF	(25,561)	25,396	0	(165)
570	Sewer Major Facility - DIF	3,938	95,881	125,000	(25,181)
580	Park Development - DIF	(811,835)	82,377	135,844	(865,302)
590	Park Development - Quimby - DIF	113,199	32,356	5,844	139,711
730	Senior Site Mgmt./Nutrition	250	0	0	250
740	National Rec. & Park Assoc.(NRPA)	1,782	60,121	60,121	1,782
750	Landscape & Lighting District	92,607	246,659	298,025	41,241
780	Grants - Water Meters& Double L Water proj.	1,747,484	6,397,658	6,397,658	1,747,484
800	Streets	754	95,075	95,075	754
810	Gas Tax - 2105	121,638	108,471	68,165	161,944
820	Gas Tax - 2106	126,879	53,048	24,500	155,428
830	Gas Tax - 2107	159,324	118,253	290,873	(13,296)
840	Gas Tax - 2107.5	22,686	4,000	0	26,686
850	SB 325 III	49,888	12,005	10,000	51,893
870	SB 325 VIII	627,848	552,665	1,376,433	(195,919)
880-882	Measure C	207,276	424,036	754,255	(122,943)
890	Federal Projects	936,506	1,680,176	1,680,176	936,506
910	Major Streets - DIF	(3,803)	60,062	150,000	(93,741)
920	Major Street Signals - DIF	12,358	10,388	10,000	12,746
930	Major Street Railroad - DIF	(254,830)	19,332	15,000	(250,498)
940	Outside Travel Lane - DIF	(4,309)	10,345	20,000	(13,964)
950	HUT 2103	41,387	127,220	0	168,608
960	Road Maintenance Rehab SB1	(12,143)	304,359	500,000	(207,784)

\*Unaudited Balances

\*Excludes Depreciation Expense

DIF - Development Impact Fees

ISF - Internal Service Funds

Notes: Major Fund Balance Changes

170 General Plan Update

140 Capital Improvement Projects

580 Capital Improvement Projects

810-960 Capital Improvement Projects

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## GENERAL FUND

# GENERAL FUND OVERVIEW

The General Fund covers all expenditure and receipt transactions, except for those special requirements that demand a separate fund account. The accounts of the General Fund reflect the major share of the City's fiscal transactions.

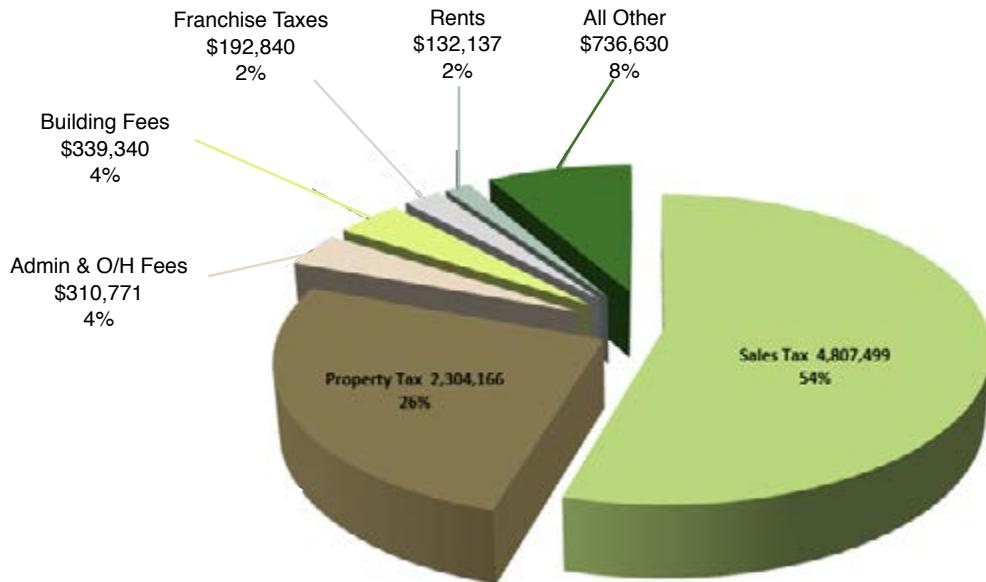
The General Fund is financed by what are defined as general purpose and restricted revenues. General purposes are self-explanatory. Restricted revenues are those resources that, by contract or agreement, are reserved for specific purposes, and expenditures that are limited by the amount of revenue realized.

In Fiscal Year 2021/2022, total General Fund expenditures are projected to exceed revenues by \$2,853,622 of which \$4,423,679 are appropriated for Measure M Capital Projects and Operations and Maintenance; with \$8,823,383 in projected revenues and \$11,677,004 of projected expenditures. Total revenue represents an increase of \$1,638,198 or 22.80 percent from the Fiscal Year 2020/2021 adopted budget. General Fund expenditures for Fiscal Year 2021/2022 increased from \$10,800,428 in Fiscal Year 2020/2021 adopted budget to \$11,677,004 an increase of \$876,576 or 8.12 percent.

The General Fund's top two tax revenue sources (sales tax and property tax) account for \$7,111,665 or 80.75 percent of total projected revenue sources of funds in the Fiscal Year 2021/2022 adopted budget. A summary of General Fund revenues is:

- Sales Tax: \$4,807,499
- Building Permits: \$339,340
- Property Tax: \$2,304,166
- Franchise Taxes: \$192,840
- Admin & O/H Fees: \$310,771
- Rents: \$132,137
- All Other: \$736,630

## GENERAL FUND REVENUE BY SOURCE



## SALES TAX

Fiscal Year 2020/2021 exhibit an unexpected increase in general sales tax of \$465,370 or 28.47%, contrary to the five percent reduction suggested by the CA Department of Tax and Fee Administration (CDTFA) because of the financial impacts of the pandemic. The total sales tax revenues for Fiscal Year 2021/2022 is projected to be at \$4,807,499, which is an increase of 32.82 percent, from Fiscal Year 2020/2021 adopted budget amount of \$3,619,468.

## PROPERTY TAX

Property tax includes general Property Tax, Homeowners Property Tax Relief and Property Tax in Lieu of VLF Backfill. Collectively, Fiscal Year 2021/2022 revenues are projected at \$2,304,166, which is 13.98 percent more than the Fiscal Year 2020/2021 adopted budget. The 2021/2022 estimated increase is due to the elimination of the financial effects of the pandemic, expected in Fiscal Year 2020/2021, which did not materialize and in contrast, the property tax revenue demonstrated an increase of 19 percent or \$386,715. Additionally, the City of Kerman population continues increasing; according to the California Department of Finance, the City of Kerman population increased 1.2 percent from January 2020 to January 2021. A large portion of property tax comes from Property Tax in Lieu of Vehicle License Fee Backfill (Tax in-Lieu). We are projecting \$1,422,008 from Tax In-Lieu for Fiscal Year 2021/2022.

## ADMINISTRATION AND OVERHEAD FEES

Fiscal Year 2021/2022 revenues remain the same as Fiscal Year 2020/2021 for Administration and Overhead. These fees are charged to the various departments outside of the General Fund for their estimated share of costs related to the infrastructure and administration services provided by the City. No fee increases for administration and overhead are included in the Fiscal Year 2021/2022 budget. A fee study will be taking action in Fiscal Year 2021/2022 to consider any future increases.

## BUILDING FEES

Building Fee revenue is difficult to predict in an environment with unpredictable residential and commercial developments. During Fiscal Year 2020/2021, the City continued seeing an increase in residential and commercial development; the developments are expected to continue into the next fiscal year. Building Fees are projected at \$409,377 for Fiscal Year 2020/2021, and we are budgeting \$339,340 for Fiscal Year 2021/2022 as a result of the phases of development applications submitted to the City of Kerman.

## FRANCHISE TAXES

Franchise taxes are projected to increase 1.46 percent compared to the Fiscal Year 2020/2021 adopted budget. Franchise tax revenue is expected to be at \$192,840 for Fiscal Year 2021/2022. Franchise taxes are paid to the City of Kerman by PG&E and Comcast Cable Television.

## RENTS

Rental income is expected to decrease 1.57 percent compared to the Fiscal Year 2020/2021 adopted budget. This decrease is due to renegotiations of Agricultural Leases due to the acquisition of property for the East Side Park Project. The Fiscal Year 2021/2022 projection for rental revenues is \$132,137. The City's General Fund receives rent from the Community Teen Center, the 942 S. Madera Avenue building, agricultural properties being held for future parks, cell tower leases and from other facilities and parks.

## LICENSES AND PERMITS

This revenue category is mainly comprised of Business License, Vehicle License Fee, Animal Licenses and Other Licenses and Permits. Total revenues for Fiscal Year 2021/2022 in this category are \$93,031, with Business License revenue of \$75,555, Vehicle License Fees of \$10,401, Animal License and Permits of \$4,269 and Miscellaneous Permits of \$2,806

## FINES AND PENALTIES

In Fiscal Year 2021/2022 Fines and Penalties consist of Vehicle Code Fines of \$18,610, Towed Vehicle Fees of \$8,642, Parking Fines of \$24,451, Code Enforcement Fee of \$400, Proof of Correction Fees of \$375 and Criminal Code Fines/Booking Fees of \$246 for a total of \$52,724. This is a decrease of 10.06 percent compared to Fiscal Year 2020/2021 adopted budget.

## INTEREST AND MISCELLANEOUS INCOME

Interest Income and other miscellaneous items make up this total budget of \$136,842 in Fiscal Year 2021/2022, which represent an increase of 41.74 percent from Fiscal Year 2020/2021 adopted budget. This increase is mainly because of the increase in miscellaneous and interest revenue.

## YOUTH AND RECREATION PROGRAM FEES

This revenue category budget has increased from \$48,720 in the 2020/2021 adopted budget to \$57,790 in Fiscal Year 2021/2022, increasing 18.62 percent or \$9,070. This increase is mainly due to the expected recovery for the Parks and Recreation Programs with the lifted restrictions from the COVID-19 pandemic.

## REIMBURSEMENTS

This revenue category is made up of SB90 Reimbursements and Peace Officer Standards and Training (POST) Reimbursement program. The anticipated budget for Fiscal Year 2021/2022 is \$7,224.

## OTHER FEES FOR SERVICES

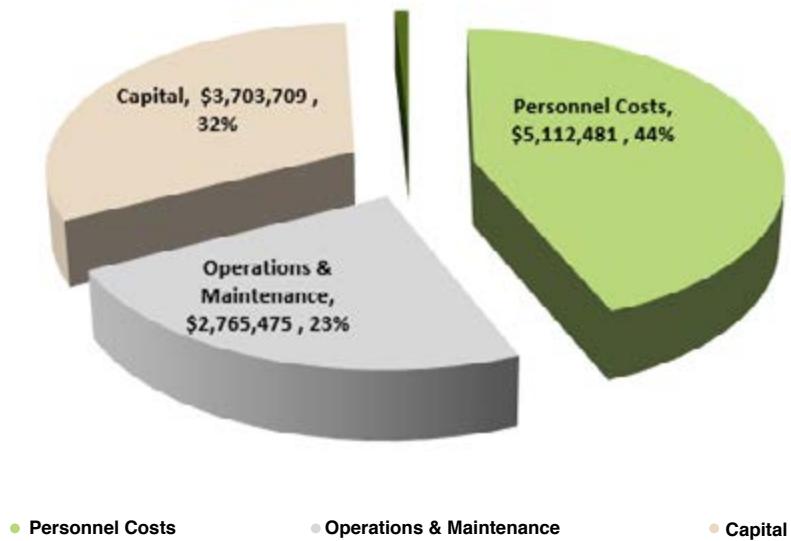
Total Other Fees for Services are projected at \$389,018 for Fiscal Year 2021/2022, consisting of Police Department Special Services of \$4,009, Live Scan Fingerprinting Fees of \$3,319, Adult Compliance Team (ACT) Program of \$191,830, School Resource Officer (SRO) program of \$189,843, and other Fees for Services of \$17. These service fees increase of 14.80 percent from the 2020/2021 adopted budget is primarily due to the Adult Compliance Team (ACT) program's success.

## EXPENSES

Staff is proposing \$11,677,004 General Fund budget expenses in Fiscal Year 2021/2022, an increase of \$876,576 or 8.12 percent, compared to the Fiscal Year 2020/2021 adopted budget. Of the total 2021/2022 operating budget of \$11,677,004 within the General Fund, personnel expenses make up \$5,112,481 or 43.78 percent, \$2,765,475 operations and maintenance or 23.68 percent, \$3,703,709 capital projects or 31.72 percent, and \$95,339 debt service or 0.82 percent. Details of these major expenditure categories are discussed on the following page.

# BREAKDOWN OF EXPENDITURES

## GENERAL FUND EXPENDITURES BY CATEGORY



## SALARY AND BENEFITS

Personnel expenditures for Fiscal Year 2021/2022 does not account for current labor negotiations with the Kerman Miscellaneous Employees Association and Kerman Police Officers Association. It does include the regular increases due to performance evaluation and merit increases. Additional expenditures include employee benefits such as pension and health benefits (medical, dental, vision, life and long-term disability) for current full-time City employees. CalPERS employer contributions for the miscellaneous group is at 8.65 percent plus 4 percent of employees' contribution for Classic members. Safety group rate is at 14.81 percent plus 4 percent of employees' contribution for Classic members. Post-PEPRA employer contribution rates are 7.59 percent for the miscellaneous group and 11.13 percent for the safety group. Beginning in Fiscal Year 2015/2016 CalPERS began collecting employer contributions towards the City's unfunded pension liability. The combined total (Miscellaneous and Safety; Classic and Post PEPRA) City's unfunded liability contribution for fiscal year 2021/2022 is \$324,091 compared to \$266,725 for fiscal year 2020/2021, an increase of \$57,366 or 22.00 percent.

## STAFFING LEVELS

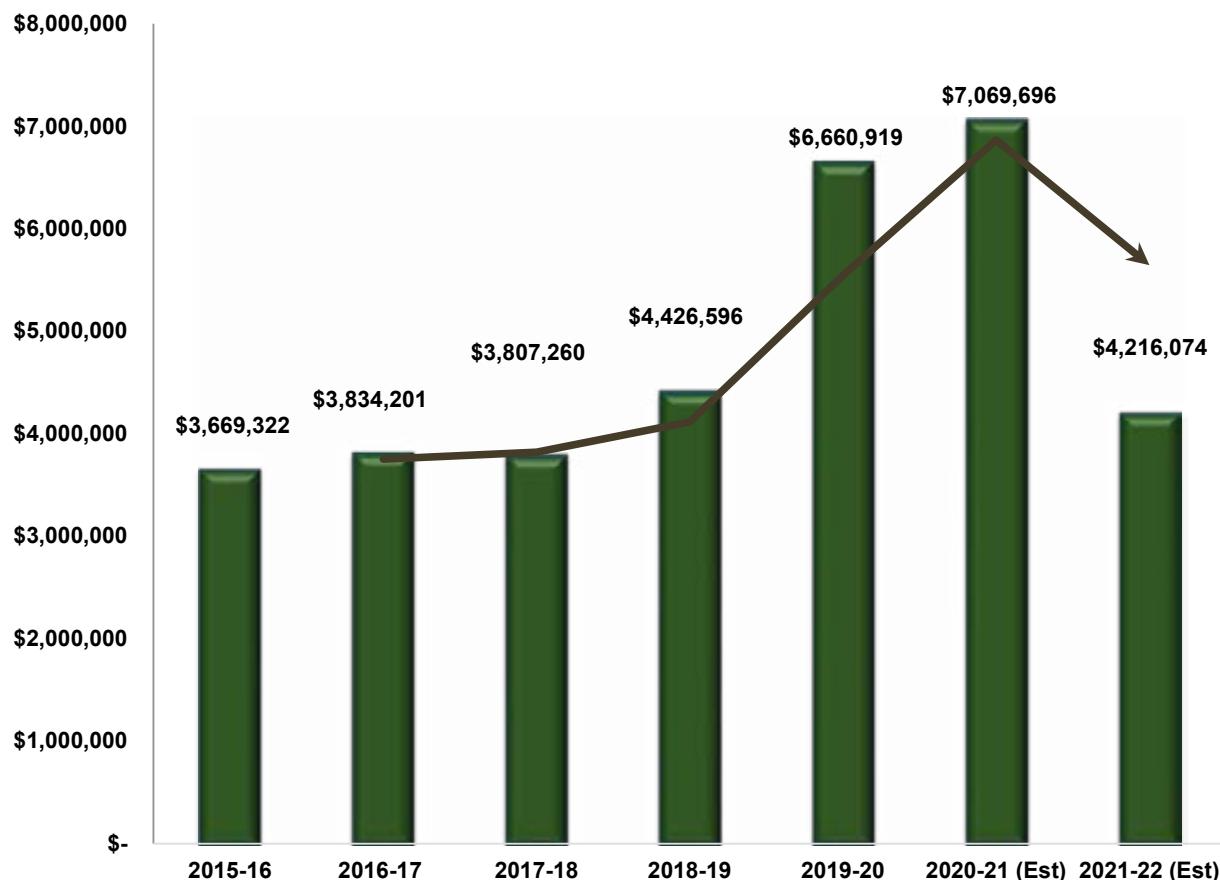
The Police department dedicates two full-time police officers to the School Resource Officer Program (SRO) while the school is in session. This program is funded 81 percent by Kerman Unified School District and 19 percent by the City in Fiscal year 2021/2022; the SRO program is subject to annual renewals. The Adult Compliance Team (ACT) program is funded 100 percent by the County of Fresno Probation Department and will continue this Fiscal Year 2021/2022 with one dedicated police officer. For Fiscal Year 2021/2022, there are six new positions. Three new Police Officers, two new Public Works Maintenance I and one new park and facilities maintenance position. Additionally, there is a new Animal Shelter Attendant position funded only half of Fiscal Year 2021/2022 due to the completion of the Animal Shelter construction.

# GENERAL FUND RESERVES

## RESERVES

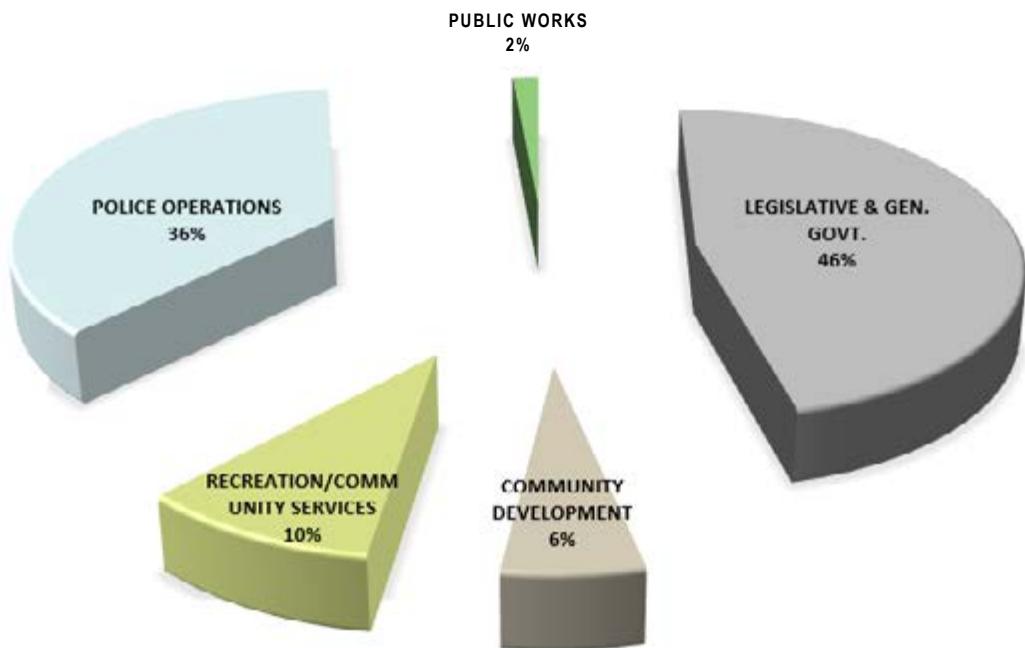
The City's audited General Fund Reserve as of June 30, 2020, is \$6,660,919 and is estimated to be \$7,069,696 as of June 30, 2021. Based on the Fiscal Year 2021/2022 operational budget projected expenditures of \$11,677,004 and revenues of \$8,823,382, the General Fund Reserve on June 30, 2022, is expected to be \$4,216,074 which reflects a decrease of \$2,853,622 or 40.36 percent. This decrease is mainly because of the Capital Projects funded by Measure M such as the Animal Shelter and the East Side Park. Other General Fund major capital expenditures different from Measure M are not included in the estimates above.

## GENERAL FUND HISTORICAL RESERVES (FY 2020/21 & 2021-22 ESTIMATED)



# GENERAL FUND OPERATING EXPENDITURES

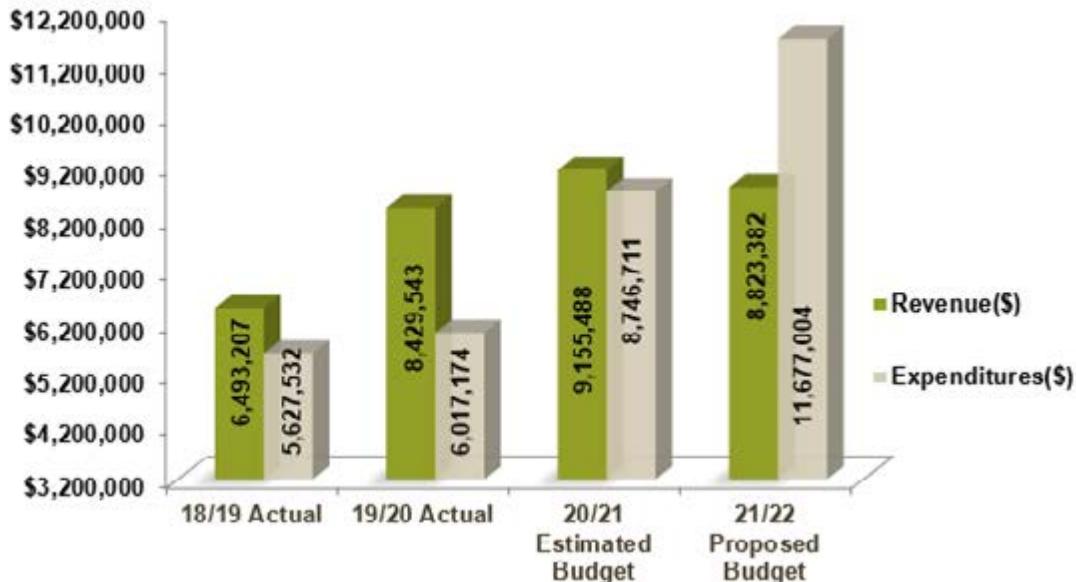
## GENERAL FUND OPERATING EXPENDITURES BY DEPARTMENT



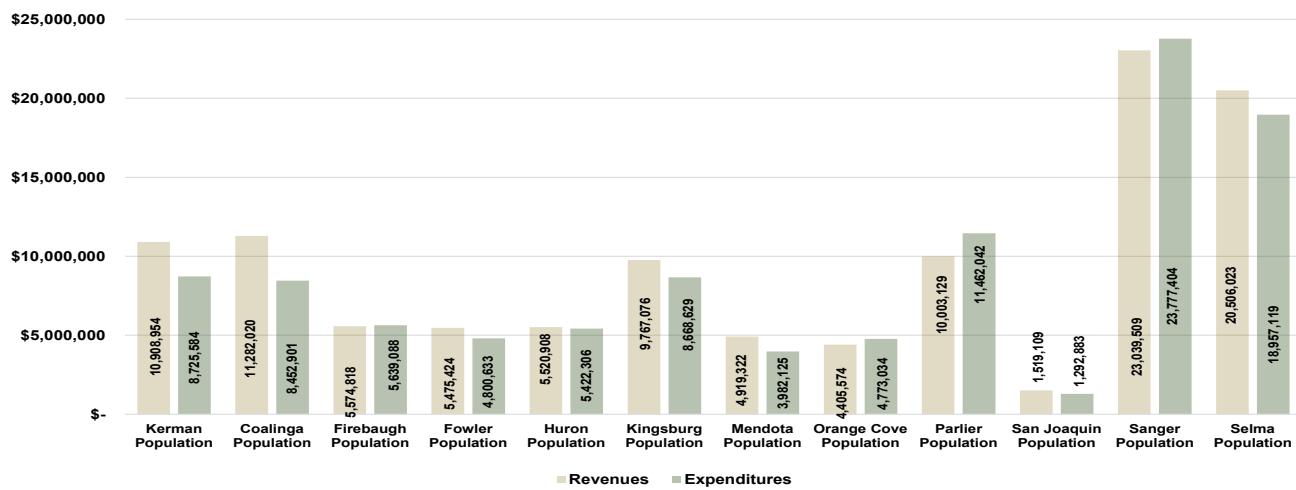
**Total Expenditures of \$11.7 Million**

	Expenditure Amount	Percentage
Legislative and General Government	\$ 5,417,944	46%
Community Development	674,833	6%
Recreation/Community Services	1,157,726	10%
Police Operations	4,254,927	37%
Public works	171,574	1%
<b>Total</b>	<b>\$ 11,677,004</b>	<b>100%</b>

# GENERAL FUND REVENUE VS. EXPENDITURES



## FRESNO COUNTY CITIES REVENUE/EXPENDITURES FY 2019/2020



# GENERAL FUND SUMMARY

## SUMMARY OF GENERAL FUND OPERATIONAL BUDGETS

Activity Description	Audited 2018-2019	Audited 2019-2020	Adopted Budget 2020-2021	Estimated Year-End 2020-2021	Budget 2021-2022	Adopted vs. Proposed \$ Change	Exp % of Total GF Revenue	Incr.Dec (-) 21/22 vs. 20/21 Budget
<b>LEGISLATIVE &amp; GEN. GOVT.</b>								
6001 City Council	\$24,821	\$23,575	\$33,120	\$25,012	\$61,691	28,571		86.3%
6003 City Legal Services	54,271	87,651	68,000	74,800	80,000	12,000		17.6%
1002 General Administration	330,840	348,433	399,754	379,262	551,993	152,239		38.1%
5005 Administrative Services	123,777	131,268	132,093	132,450	159,907	27,815		21.1%
5006 Debt Service (Gateway Villa DIF)	0	0	0	0	95,339	95,339		100%
6004 City Clerk	64,939	50,755	50,240	43,885	45,335	(4,905)		-9.8%
7001 Measure M	10,000	145,081	4,301,000	2,280,274	4,423,679	122,679		2.9%
<b>TOTAL LEGISLATIVE &amp; GEN. GOVT.</b>	<b>608,648</b>	<b>786,763</b>	<b>4,984,207</b>	<b>2,985,682</b>	<b>5,417,944</b>	<b>433,737</b>	<b>61.4%</b>	<b>8.7%</b>
<b>COMMUNITY DEVELOPMENT</b>								
1008 Planning	188,213	290,169	347,310	330,140	390,430	43,120		12.4%
1010 Engineering	54,364	62,394	61,307	75,628	65,000	3,693		6.0%
1042 Building	164,489	200,681	183,714	215,997	219,403	35,689		19.4%
<b>TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>407,065</b>	<b>553,244</b>	<b>592,331</b>	<b>621,764</b>	<b>674,833</b>	<b>82,502</b>	<b>7.6%</b>	<b>13.9%</b>
<b>RECREATION/COMMUNITY SERVICES</b>								
2002 Recreation Administration	194,442	195,736	230,956	217,526	229,002	(1,954)		-0.8%
2010 Building Maintenance	319,517	353,778	334,228	359,513	397,262	63,034		18.9%
2044 Senior Center Services	127,120	145,053	168,353	164,316	166,084	(2,269)		-1.3%
2047 Aquatics Program	49,989	49,906	32,693	26,985	69,205	36,512		111.7%
2062 Planned Recreation	35,809	36,148	41,740	43,064	51,998	10,257		24.6%
2065 Youth and Teen Services	63,948	55,906	78,931	63,679	90,079	11,148		14.1%
2069 Community Teen Center	136,194	140,907	156,955	136,955	154,096	(2,859)		-1.8%
<b>TOTAL RECREATION/SOCIAL SERVICES</b>	<b>927,018</b>	<b>977,433</b>	<b>1,043,856</b>	<b>1,012,038</b>	<b>1,157,726</b>	<b>113,870</b>	<b>13.1%</b>	<b>10.9%</b>
<b>POLICE OPERATIONS</b>								
3011 Police Operations	3,463,804	3,484,514	3,972,318	3,969,510	4,384,179	411,861		10.4%
3999 Transfer From measure M	0	0	0	0	(226,502)	(226,502)		100%
3041 Animal Control	52,067	49,740	47,421	47,421	97,250	49,829		105.1%
<b>TOTAL POLICE OPERATIONS</b>	<b>3,515,871</b>	<b>3,534,254</b>	<b>4,019,739</b>	<b>4,016,931</b>	<b>4,254,927</b>	<b>235,188</b>	<b>48.2%</b>	<b>5.9%</b>
<b>PUBLIC WORKS</b>								
4010 Parks Landscape Maintenance	168,930	165,479	160,296	160,296	171,574	11,278		7.0%
<b>TOTAL PUBLIC WORKS</b>	<b>168,930</b>	<b>165,479</b>	<b>160,296</b>	<b>160,296</b>	<b>171,574</b>	<b>11,278</b>	<b>1.9%</b>	<b>7.0%</b>
<b>TOTAL GENERAL FUND OPERATION EXPENSES</b>	<b>5,627,532</b>	<b>6,017,174</b>	<b>10,800,428</b>	<b>8,746,711</b>	<b>11,677,004</b>	<b>876,576</b>	<b>8.12%</b>	
<b>TOTAL GENERAL FUND REVENUE</b>	<b>6,490,705</b>	<b>8,429,543</b>	<b>7,185,184</b>	<b>8,952,082</b>	<b>8,823,382</b>	<b>1,638,198</b>	<b>22.80%</b>	
EXCESS (DEFICIT) REVENUE OVER EXPENDITURES	863,173	2,412,369	(3,615,244)	205,370	(2,853,622)	22,701,366		
EXCESS (DEFICIT) PERCENTAGE OF TOTAL G/F REVENUE	13.30%	28.62%	-50.32%	2.29%	-32.34%			
TRANSFER IN FROM SUCCESSOR AGENCY (S/A)/ (PFA)	2,502	0	0	203,406	0			
EXCESS (DEFICIT) AFTER TRANSFER IN FROM S/A	\$865,675	\$2,412,369	\$(3,615,244)	\$408,777	\$(2,853,622)			

GENERAL FUND CAPITAL IMPROVEMENTS ARE DETAILED SEPARATELY UNDER THE CAPITAL IMPROVEMENT PROJECT BUDGET

# GENERAL FUND SUMMARY

## GENERAL FUND REVENUE SUMMARY

Description	Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
Sales Tax	\$2,634,209	\$4,274,347	\$3,619,468	\$4,661,731	\$4,807,499
Property Tax	2,225,727	2,278,425	2,021,631	2,408,345	2,304,166
Admin & Overhead Fees	310,771	310,771	310,771	310,771	310,771
Building Fees	286,759	506,482	280,142	409,377	339,340
Franchise Taxes	182,687	191,525	190,059	203,925	192,840
Rents	147,900	132,920	134,246	85,213	132,137
Licenses and Permits	82,677	89,103	79,106	107,294	93,031
Fines and Penalties	64,818	58,396	58,622	34,159	52,724
Interest and Miscellaneous Income	143,371	197,812	96,545	369,174	136,842
Youth and Recreation Program Fees	51,490	29,431	48,720	30,971	57,790
Reimbursements	19,709	14,906	6,997	1,000	7,224
Other Fees for Services	340,588	345,424	338,877	330,122	389,018
<b>Total Recurring Revenues</b>	<b>6,490,705</b>	<b>8,429,543</b>	<b>7,185,184</b>	<b>8,952,082</b>	<b>8,823,382</b>
Transfer In - Successor Agency	2,502	0	0	203,406	0
<b>Total Non-Recurring Revenues</b>	<b>2,502</b>	<b>0</b>	<b>0</b>	<b>203,406</b>	<b>0</b>
<b>Total General Fund Revenue</b>	<b>\$6,493,207</b>	<b>\$8,429,543</b>	<b>\$7,185,184</b>	<b>\$9,155,488</b>	<b>\$8,823,382</b>

## GENERAL FUND EXPENDITURE SUMMARY

Description	Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
City Council	\$24,821	\$23,575	\$33,120	\$25,012	\$61,691
City Legal Services	54,271	87,651	68,000	74,800	80,000
General Administration	330,840	348,433	399,754	379,262	551,993
Administrative Services	123,777	131,268	132,093	132,450	159,907
Debt Service (Gateway Villa DIF)	0	0	0	0	95,339
City Clerk	64,939	50,755	50,240	43,885	45,335
Measure M	10,000	145,081	4,301,000	2,280,274	4,423,679
Planning	188,213	290,169	347,310	330,140	390,430
Engineering	54,364	62,394	61,307	75,628	65,000
Building	164,489	200,681	183,714	215,997	219,403
Recreation Administration	194,442	195,736	230,956	217,526	229,002
Building Maintenance	319,517	353,778	334,228	359,513	397,262
Senior Center Services	127,120	145,053	168,353	164,316	166,084
Aquatics Program	49,989	49,906	32,693	26,985	69,205
Planned Recreation	35,809	36,148	41,740	43,064	51,998
Youth and Teen Services	63,948	55,906	78,931	63,679	90,079
Community Teen Center	136,194	140,907	156,955	136,955	154,096
Police Operations	3,463,804	3,484,514	3,972,318	3,969,510	4,384,179
Transfer from Measure M(New Police Off.)	0	0	0	0	(226,502)
Animal Control	52,067	49,740	47,421	47,421	97,250
Parks Landscape Maintenance	168,930	165,479	160,296	160,296	171,574
<b>Total Expenditures</b>	<b>\$5,627,532</b>	<b>\$6,017,174</b>	<b>\$10,800,428</b>	<b>\$8,746,711</b>	<b>\$11,677,004</b>

# GENERAL FUND FIVE-YEAR FINANCIAL FORECAST

The five-year financial forecast presents revenues and expenditures that are based on information known at this time. Revenue assumptions are based on 3.2 percent for sales tax and 2.3 percent on average for property taxes. Personnel expenditures include merit increases, MOU negotiations and are based on current personnel. Operation and Maintenance costs are estimated to increase by 2.0 percent.

## CITY OF KERMAN GENERAL FUND PRELIMINARY BUDGET 5-YEAR FINANCIAL FORECAST

	Proposed		ESTIMATED			
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
<b>GF Revenues:</b>						
Sales Tax (1)	4,661,731	4,807,499	4,903,649	5,075,277	5,252,911	5,436,763
Property Tax (2)	2,408,345	2,297,404	2,351,852	2,410,649	2,478,147	2,527,710
Other Revenue	1,882,005	1,718,213	1,735,395	1,752,749	1,770,277	1,787,980
<b>Total Revenue</b>	<b>8,952,082</b>	<b>8,823,116</b>	<b>8,990,897</b>	<b>9,238,675</b>	<b>9,501,335</b>	<b>9,752,453</b>
% Change		-1.44%	1.90%	2.76%	2.84%	2.64%
<b>GF Expenses:</b>						
Personnel (3)	4,627,176	5,112,481	5,214,730	5,319,025	5,425,405	5,533,914
Operations & Maintenance (4)	4,119,535	6,564,523	4,151,405	4,234,433	4,319,121	4,405,504
<b>Total Expenses</b>	<b>8,746,711</b>	<b>11,677,004</b>	<b>9,366,135</b>	<b>9,553,458</b>	<b>9,744,527</b>	<b>9,939,417</b>
% Change		33.50%	-19.79%	2.00%	2.00%	2.00%
Excess Revenue Over Expenditures	205,370	(2,853,888)	(375,238)	(314,783)	(243,192)	(186,964)
GF Reserve Balance Estimate	4,012,630	1,158,743	783,505	468,722	225,530	38,566

### Assumptions:

1. Sales tax revenues are projected at an average 3.2%.
2. Property tax revenues are projected at an average 2.3%.
3. Personnel expenses include regular merit increases and negotiated COLA's or other benefits.
4. Operations and maintenance expenses are estimated to increase by 2.0% annually based on historical data. Measure M Projects included in Fiscal Year 2021/2022, are expected to be completed by then, therefore are not included in future fiscal years.

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## ENTERPRISE FUNDS

# ENTERPRISE FUNDS OVERVIEW

Enterprise Funds are established to account for activities of the City that provide goods or services primarily to the public at large on a consumer charge basis. Most business-type activities of the City are accounted for and reported in this fund.

## REVENUES

The total combined budgeted revenues of the Enterprise Funds for Fiscal Year 2021/2022 are \$5,845,941 representing an increase of 5.4 percent from Fiscal Year 2020/2021 adopted budget. The growth is attributed to PROP 218 approved by City of Kerman residents in October of 2018 and the increase of new connection services with the new developed housing within the City.

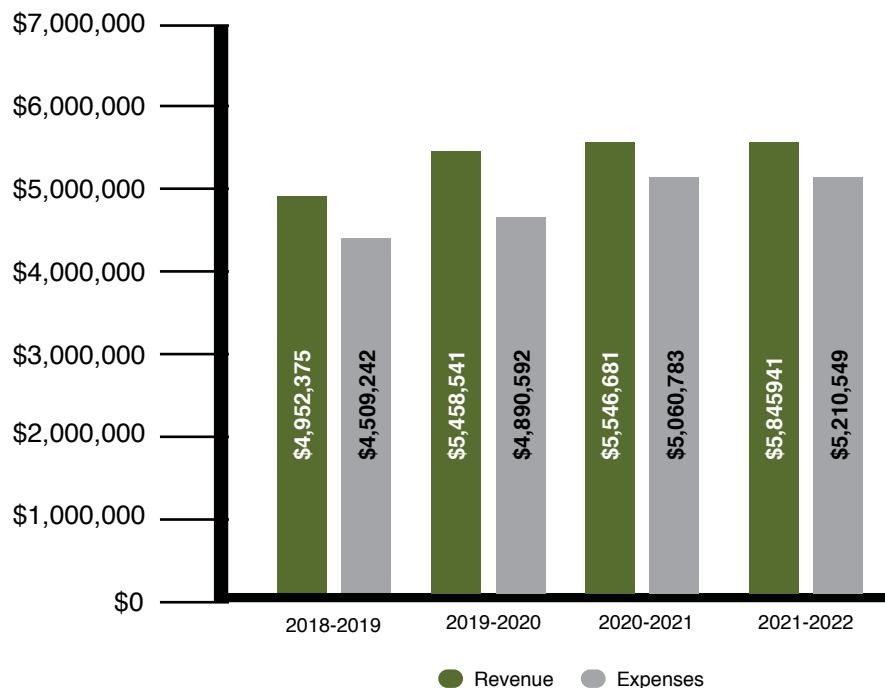
## EXPENDITURES

Aggregated operational expenditures for the Enterprise Funds are \$5,210,549 in Fiscal Year 2021/2022, compared to \$5,060,783 in Fiscal Year 2020/2021 adopted budget, an increase of \$149,767 or 3.0 percent. This increase is mainly due to the Cola increase, promotion within departments and the required CPI increase by the agreement with the solid waste contractor.

## TOTAL ENTERPRISE FUNDS REVENUE AND EXPENDITURE

	Audited 2018-2019	Audited 2019-2020	Projected 2020-2021	Projected 2021-2022
Total Enterprise Revenues	\$4,952,375	\$5,458,541	\$5,546,681	\$5,845,941
Total Enterprise Expenditures	4,509,242	4,890,592	5,060,783	5,210,549
Revenues in Excess of Expenditures	\$443,133	\$567,949	\$485,898	\$635,391

## ENTERPRISE FUNDS REVENUES AND EXPENDITURES



# UTILITY RATE

This Fiscal Year 2021/2022 adopted budget includes the CPI increase required by the agreement with the solid waste contractor. The average monthly residential utility bill (combined utility services) for metered customers will increase by \$2.60 or 2.67 percent based on an average of 14,000 gallons of usage per month.

## Rate Changes

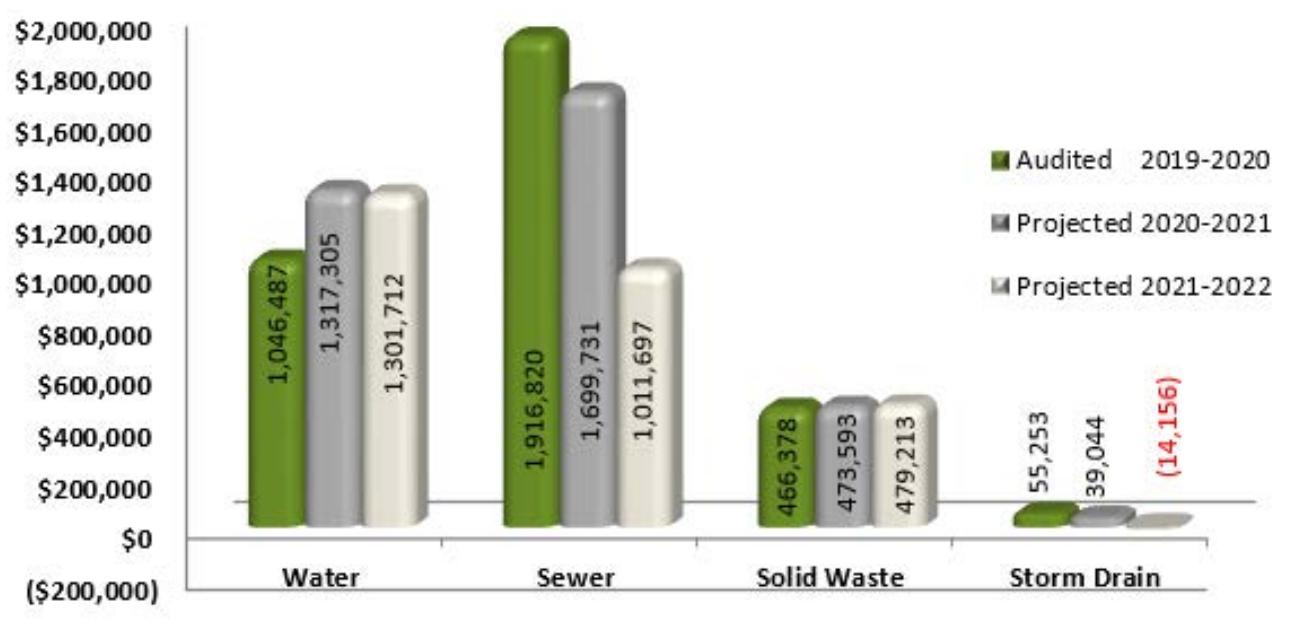
- Water Fund - Due to Prop 218 approved in October 2018, the effective date will be January 2022.
- Sewer Fund - Due to Prop 218 approved in October 2018, the effective date will be January 2022.
- Solid Waste Fund - A rate increase of \$0.25, effective July 1, 2021, due to the agreement with the solid waste contractor.
- Storm Drain Fund – No rate increase

PROPOSED UTILITY RATE CHANGES - FISCAL YEAR 2021-2022					
WATER RATES	Current Rate	Increase Effective 1/1/2022	Total Base Cost Effective 1/1/2022	Flow Cost	Total Cost
Residential & Multi-Family (3/4" Meter)	26.05	1.04	27.09	+	Usage See Examples Below
Residential & Multi-Family (1" Meter)	39.00	2.65	41.65	+	Usage
Commercial (Metered-Rate Determined by Meter Size)					
3/4" Meter	26.05	1.04	27.09	+	Usage See Examples Below
1" Meter	39.00	2.65	41.65	+	Usage
1.5" Meter	75.07	2.98	78.05	+	Usage
2" Meter	117.09	4.65	121.74	+	Usage
3" Meter	229.14	9.09	238.23	+	Usage
4" Meter	355.20	14.08	369.28	+	Usage
6" Meter	705.36	27.96	733.32	+	Usage
Water Usage Cost per 1,000 Gallons	\$1.17	0.05	\$1.22	Per 1,000 Gallons	
WATER USE EXAMPLES		Cost Effective 1/1/2022		Flow Cost	Total Cost
14,000 gallons of usage		27.09		\$17.08	=\$44.17
24,000 gallons of usage		27.09		\$29.28	=\$56.37
SEWER RATES	Current Rate (Base + Flow)	Increase Effective 1/1/2022	Cost Effective 1/1/2022	Flow Cost Effective 1/1/2022	Total Cost
Residential	33.43	0.61	14.26	+	19.78 = 34.04
Multi-Family Residential per unit	23.72	1.28	12.96	+	12.04 = 25.00
Commercial	13.00	1.26	14.26	+	Usage
Low Strength	1.76	0.26			\$2.02
Medium Strength	2.15	0.25			\$2.40
High Strength	3.00	0.09			\$3.09
*Cost per 1,000 Gallons of Water Usage					
***Solid Waste Rates Effective 7/1/2021 to 6/30/2022***					
SOLID WASTE			Current Rate	Proposed Increase	Total Cost
Residential			18.96	0.25	19.21
Commercial					1.34% Increase
STREET SWEEPING			Current Rate	Proposed Increase	Total Cost
Residential			1.00	0.00	1.00
Multi-Family Residential per unit			0.57	0.00	0.57
STORM DRAIN			Current Rate	Proposed Increase	Total Cost
Residential			1.60	0.00	1.60
Commercial (Metered) - Based on Flow @ .0736 per 1,000 Gallons of Water Usage					
RECAP			Current Rate	Increase Effective 1/1/2022	Total Cost % Increase
Metered customers estimated using 14,000 gallons of water with 3/4" meter (7/1/2021 to 12/31/2021)			97.42	0.25	97.67 0.26%
Metered customers estimated using 14,000 gallons of water with 3/4" meter (1/1/2021 to 6/30/2022)			97.67	2.35	100.02 2.41%

# RESERVES

Description	Audited 2019-2020	Projected 2020-2021	Projected 2021-2022
Water	\$1,046,487	\$1,317,305	\$1,301,712
Sewer	1,916,820	1,699,731	1,011,697
Solid Waste	466,378	473,593	479,213
Storm Drain	55,253	39,044	(14,156)
	\$3,484,938	\$3,529,673	\$2,778,465

## ENTERPRISE FUNDS CASH RESERVES



As shown in the chart above, Water Reserves, Sewer Reserves, and Storm Drain Reserves are projected to decrease by \$15,593, \$688,034, \$53,200 respectively in Fiscal Year 2021/2022; in contrast, the Solid Waste Reserves is expected to increase by \$5,620. These projections account for major capital expenditures.

## **WATER**

The Water Fund is projected to end Fiscal Year 2020/2021 with an operational surplus of \$400,818 based on revenues of \$2,235,064 and expenditures of \$1,834,246. Fiscal Year 2021/2022, the Water Fund is projected to generate an operating surplus as well to continue building up the reserves necessary for Capital Improvements required by the water system. The \$467,407 operating surplus is based on revenues of \$2,309,146 and expenditures of \$1,841,739. This surplus is primarily due to the PROP 2018 approved by the City of Kerman residents in October 2018.

### **WATER MAJOR FACILITIES DEVELOPMENT IMPACT FEES**

The City of Kerman adopted Development Impact Fees (DIF's) so that new development pays for infrastructure needed to serve new growth. The Development Impact Fees cover streets, water, sewer, storm drain, parks, public facilities, general plan, administration and fire. The water DIF's are collected in three categories: Water Major Facilities, Water Oversize and Water Front Footage. These fees are collected from new developments to pay their fair share of costs related to the water main extensions and water systems.

## **SEWER**

The Sewer Fund is projected to end Fiscal Year 2020/2021 with an operational surplus of \$298,031 based on revenues of \$1,818,252 and expenditures of \$1,520,222. In Fiscal Year 2021/2022, the Sewer Fund is projected to have a surplus of \$215,566 based on revenues of \$1,864,150 and expenditures of \$1,648,585. The increase of the operating surplus is also primarily due to the PROP 2018 approved by the City of Kerman residents in October 2018.

### **SEWER FUND RESERVES**

The Fiscal Year 2020/2021 year end balance in the Sewer Fund Reserves is projected to be \$1,699,731. The balance in the Sewer Fund Reserves at the end of FY 2021/2022 is projected to be \$1,011,697. The Sewer Fund revenue generated by Development Impact Fees (DIF's) allows incurring a portion of the debt service payment on the expanded wastewater treatment plant as specified in the Development Impact Fees guidelines. Fiscal Year 2021/2022 appropriate \$903,600 of these reserves to invest in Capital Improvements required by the sewer system.

### **SEWER MAJOR FACILITIES DEVELOPMENT IMPACT FEES**

The City of Kerman adopted Development Impact Fees (DIF's) so that new development pays for infrastructure needed to serve new growth. The Development Impact Fees cover streets, water, sewer, storm drain, parks, public facilities, general plan, administration and fire. The sewer DIF's are collected in three categories: Sewer Major Facilities, Sewer Oversize, and Sewer Front Footage. The Sewer Major Facilities fees are collected from new developments to pay their fair share of costs related to the current WWTP expansion, future expansion to the WWTP and the addition of four new lift stations.

## **SOLID WASTE**

The Solid Waste Fund is projected to end fiscal year 2020/2021 with a surplus of \$7,215 based on revenues of \$1,546,496 and expenditures of \$1,539,281. In Fiscal Year 2021/2022, the Solid Waste Fund is projected to have a surplus of \$5,620 based on revenues of \$1,590,588 and expenditures of \$1,584,968. Solid Waste fee increases are based on the consumer price index (CPI) as stipulated in the contract with Mid Valley Disposal.

## **STORM DRAINAGE**

The Storm Drain fund is projected to end Fiscal Year 2020/2021 with a deficit of \$16,209 based on revenues of \$82,279 and expenditures of \$98,487. The Fiscal Year 2021/2022 budget for the Storm Drain fund estimates a deficit of \$53,200 based on revenues of \$82,056 and expenditures of \$135,257.

## ENTERPRISE FUND SOURCES AND USES OF FUNDS SUMMARY

Description	Water	Sewer	Solid Waste	Storm Drainage	Total
<b>Revenues</b>					
User Fees	\$2,246,000	\$1,792,000	\$1,496,424	\$80,129	\$5,614,553
Penalties	37,584	22,065	15,764	1,242	76,655
Interest Earned	6,969	22,210	6,605	686	36,469
Rent	0	13,876	0	0	13,876
Other Income	18,593	14,000	71,795	0	104,388
<b>Total Sources of Funds</b>	<b>2,309,146</b>	<b>1,864,150</b>	<b>1,590,588</b>	<b>82,056</b>	<b>5,845,941</b>
<b>Operating Expenditures</b>					
Personnel	877,975	754,766	267,762	78,888	1,979,391
Maintenance and Operations	780,264	737,576	1,317,206	40,369	2,875,415
Debt Service	165,000	151,743	0	0	316,743
Operational Capital Expenditures	18,500	4,500	0	16,000	39,000
<b>Subtotal</b>	<b>1,841,739</b>	<b>1,648,585</b>	<b>1,584,968</b>	<b>135,257</b>	<b>5,210,549</b>
<b>CIP - Capital Expenditures</b>	<b>483,000</b>	<b>903,600</b>	<b>0</b>	<b>0</b>	<b>1,386,600</b>
<b>Total Uses of Funds</b>	<b>2,324,739</b>	<b>2,552,185</b>	<b>1,584,968</b>	<b>135,257</b>	<b>6,597,149</b>
To/From Reserves	(\$15,593)	(\$688,034)	\$5,620	(\$53,200)	(\$751,209)

# ENTERPRISE FUNDS SUMMARY

## SUMMARY OF ENTERPRISE FUND OPERATIONAL BUDGETS

ACTIVITY	DESCRIPTION	Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2020-2022	Adopted vs. Proposed % Change	Adopted vs. Proposed \$ Change
WATER FUND (410)								
	Total Water Fund Revenues	\$1,745,691	\$2,073,265	\$2,134,126	\$2,235,064	\$2,309,146	8.2%	\$175,020
5005	Water Administration & Accounting	491,200	527,927	547,144	545,934	565,213	3.3%	18,070
5006	Water - Debt Service	165,000	165,000	165,000	165,000	165,000	0.0%	0
4041	Water Operations	1,022,644	1,092,550	1,106,055	1,123,312	1,111,526	0.5%	5,471
	Total Water Fund Operations	1,678,845	1,785,477	1,818,199	1,834,246	1,841,739		
	Revenue in Excess of Expenditures	66,847	287,788	315,927	400,818	467,407		
SEWER FUND (420)								
	Total Sewer Fund Revenues	1,724,163	1,777,682	1,774,325	1,818,252	1,864,150	5.1%	89,826
5005	Sewer Administration & Accounting	406,642	442,900	460,150	457,922	477,158	3.7%	17,009
5006	Sewer - Debt Service	217,907	214,906	155,121	155,121	151,743	-2.2%	(3,378)
4042	Sewer Operations	774,826	851,664	991,094	907,179	1,019,684	2.9%	28,589
	Total Sewer Fund Operations	1,399,376	1,509,470	1,606,365	1,520,222	1,648,585		
	Revenue in Excess of Expenditures	324,787	268,211	167,960	298,031	215,566		
SOLID WASTE FUND (430)								
	Total Solid Waste Fund Revenues	1,401,978	1,525,902	1,558,209	1,546,496	1,590,588	2.1%	32,379
5005	Solid Waste Administration & Accounting	1,360,379	1,508,011	1,538,132	1,539,281	1,584,968	3.0%	46,837
	Total Solid Waste Fund Operations	1,360,379	1,508,011	1,538,132	1,539,281	1,584,968		
	Revenue & Transfer in Excess of Expenditures	41,599	17,891	20,077	7,215	5,620		
STORM DRAIN OPERATIONS FUND (470)								
	Total Storm Drain Operation Revenues	80,543	81,693	80,021	82,279	82,056	2.5%	2,035
4047	Storm Drain Maintenance & Operations	70,643	87,634	98,087	98,487	135,257	37.9%	37,169
	Total Storm Drain Fund Operations	70,643	87,634	98,087	98,487	135,257		
	Revenue in Excess of Expenditures	9,900	(5,941)	(18,066)	(16,209)	(53,200)		
TOTAL ENTERPRISE FUND REVENUE								
	TOTAL ENTERPRISE FUND EXPENDITURES	4,952,375	5,458,541	5,546,681	5,682,091	5,845,941	5.4%	299,260
	EXCESS (DEFICIT) REVENUE	4,509,242	4,890,592	5,060,783	4,992,236	5,210,549	3.0%	149,767
CAPITAL IMPROVEMENTS ARE DETAILED SEPARATELY UNDER THE (CIP) BUDGET								

# ENTERPRISE FUNDS SUMMARY

## ENTERPRISE FUNDS' REVENUE SUMMARY FISCAL YEAR 2021-2022

Activity		Description			Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022	
WATER FUND (410)										
410	0000	344	10	00	User Charges	\$1,669,019	\$1,997,498	\$2,068,000	\$2,199,665	\$2,246,000
410	0000	361	01	00	Interest Earnings	9,105	15,847	8,035	3,766	6,969
410	0000	361	10	00	Penalties	42,775	34,763	37,820	960	26,166
410	0000	345	00	00	Water Wasting Violations	12,270	10,920	11,063	0	11,418
410	0000	344	15	00	Meters	744	1,034	0	6,696	593
410	0000	344	30	00	Credit Card Convenience Fees	8,319	13,070	9,208	17,959	18,000
410	0000	369	01	00	Miscellaneous	3,459	133	0	6,018	0
1,745,691					2,073,265	2,134,126	2,235,064	2,309,146		
SEWER FUND (420)										
420	0000	344	20	00	User Charges	1,615,779	1,703,233	1,706,000	1,787,986	1,792,000
420	0000	344	25	00	Septic Dumping Fee	30,511	4,935	5,000	0	0
420	0000	344	30	00	Credit Card Convenience Fees	5,867	8,893	6,091	13,530	14,000
420	0000	344	50	00	Del Norte Sewer Trunk	4,834	0	6,000	0	0
420	0000	361	01	00	Interest Earnings	21,355	30,102	15,172	5,437	22,210
420	0000	361	02	00	Property Rental	20,915	9,431	13,357	11,282	13,876
420	0000	361	10	00	Penalties	23,777	19,713	22,705	0	22,065
420	0000	362	07	00	Sale of Dirt	1,125	1,125	0	0	0
420	0000	369	01	00	Miscellaneous (PG&E Refund in 11/12)	0	249	0	18	0
1,724,163					1,777,682	1,774,325	1,818,252	1,864,150		
SOLID WASTE FUND (430)										
430	0000	344	31	00	Solid Waste Collection	1,309,651	1,430,401	1,466,024	1,476,637	1,496,424
430	0000	361	01	00	Interest Earnings	6,356	8,538	4,921	1,528	6,605
430	0000	344	30	00	Credit Card Convenience Fees	2,780	4,187	3,031	5,152	5,000
430	0000	361	10	00	Penalties	17,153	14,135	16,006	0	15,764
430	0000	344	33	00	Waste Bin Charges	7,425	9,240	9,721	2,970	6,545
430	0000	344	32	00	Grant	5,000	5,000	5,000	5,000	5,000
430	0000	345	00	00	Street Sweeping	53,612	54,402	53,506	55,210	55,250
430	0000	369	01	00	Miscellaneous	0	0	0	0	0
1,401,978					1,525,902	1,558,209	1,546,496			
STORM DRAINAGE FUND (470)										
470	0000	344	70	00	User Charges	78,507	79,737	78,231	82,144	80,129
470	0000	361	01	00	Interest Earnings	692	876	489	135	686
470	0000	361	10	00	Penalties	1,344	1,080	1,301	0	1,242
80,543					81,693	80,021	82,279		82,056	
TOTAL ENTERPRISE FUND REVENUES					\$4,952,375	\$5,458,541	\$5,546,681	\$5,682,091	\$5,845,941	

## **INTERNAL SERVICE FUNDS**

# INTERNAL SERVICE FUNDS OVERVIEW

Internal Service Funds are established to account for any activity that provides goods or services to other funds, departments, or agencies of the City or to other governments, on a cost-reimbursement basis. The difference between the enterprise fund and the internal service fund is that the enterprise fund is a fee for service while the internal service fund is services from one department to another on a cost reimbursement basis.

Kerman's Internal Service Funds provides funding to support the following areas:

- Ongoing maintenance and repairs of, vehicles, equipment and computers
- Replacement of vehicles, office equipment and computers

Each City's operating department includes within its budget a line item for Internal Service Funds to cover the cost of equipment usage based upon a predetermined rate that considers the expected life of the specific item. The Internal Service Fund charges to each City Operating Department represent income to the Internal Service Funds. The charges to the Departments are established at a level to sufficiently accumulate funds over time for the replacement of the equipment. The Funds are also used to capture ongoing maintenance and operation costs for vehicles serviced by the Funds, such as gasoline, tire replacements, periodic maintenance/repair and other operating costs for equipment such as copiers, printers and computer supplies.

The Fiscal Year 2021/2022 Internal Service Funds budget includes funding of \$1,040,126 for personnel, contract services, operating supplies and the replacement of scheduled vehicles and computer equipment as needed. It also includes \$897,897 in total revenues.

## VEHICLE MAINTENANCE AND REPLACEMENT FUND

This fund reflects costs for providing maintenance and replacement of vehicles and equipment used by City departments.

## TECHNOLOGY MAINTENANCE AND REPLACEMENT FUND

This fund reflects costs associated with citywide Information Technology (IT) activities. IT staff maintain critical desktop, software, infrastructure replacements and maintenance activities for all City departments. The overview of this program contains information about projects and activities for Fiscal Year 2021/2022.

# INTERNAL SERVICE FUNDS SUMMARY

## INTERNAL SERVICE FUNDS REVENUE AND EXPENDITURE SUMMARY

Description	Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2020-2022
<b>Revenues</b>					
Charges to Departments (O & M)	\$489,916	\$545,360	\$586,484	\$586,484	\$630,785
Charges to Departments (Replace)	VV206,549	231,546	240,935	240,935	265,263
Miscellaneous/Grant	1,215	2,542	0	1,190	1,649
Interest Earnings	2,083	2,980	1,000	110	200
<b>Total Revenues</b>	<b>\$699,764</b>	<b>\$782,428</b>	<b>\$828,419</b>	<b>\$828,719</b>	<b>\$897,897</b>
<b>Expenditures</b>					
Operations & Maintenance	533,155	596,537	622,120	631,120	663,269
Replacement	176,461	276,253	198,529	201,473	376,857
<b>Total Expenditures</b>	<b>\$709,616</b>	<b>\$872,790</b>	<b>\$820,650</b>	<b>\$832,593</b>	<b>\$1,040,126</b>
Net To (From) Reserves		(\$9,852)	(\$90,362)	\$7,769	(\$3,874)

# VEHICLE MAINTENANCE AND REPLACEMENT FUND

## 500 4050 & 500 8000

Description						Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>PERSONNEL</b>										
500 4050 410 10 00	Salaries					\$56,533	\$92,756	\$100,718	\$100,718	\$105,450
500 4050 410 20 00	Part Time Salaries					11,730	0	0	0	0
500 4050 410 30 00	Overtime					2,695	1,531	3,000	3,000	3,000
500 4050 410 35 00	Stand By					2,077	855	1,194	1,194	1,605
500 4050 420 51 00	CalPERS Unfunded Liability					2,390	4,822	6,524	6,524	8,011
500 4050 420 00 00	Fringe Benefits					32,639	41,346	57,421	57,421	59,956
<b>TOTAL PERSONNEL</b>						<b>108,063</b>	<b>141,311</b>	<b>168,857</b>	<b>168,857</b>	<b>178,022</b>
<b>OPERATIONS &amp; MAINTENANCE</b>										
500 4050 510 01 00	Contract Services					5,004	12,005	10,000	10,000	10,000
500 4050 515 01 00	Utilities					17,842	14,738	14,500	14,500	14,500
500 4050 515 02 00	Fuel					123,896	120,036	118,000	118,000	118,000
500 4050 521 01 00	Office Supplies & Postage					958	715	750	750	750
500 4050 521 03 00	Vehicle Supplies - Small Equipment					6,242	6,760	6,500	6,500	6,500
500 4050 521 03 01	PD Fleet Preventative Maintenance					3,011	4,523	4,000	4,000	4,000
500 4050 521 03 02	PD Fleet Repairs					30,436	23,776	20,000	37,000	30,000
500 4050 521 03 03	Vehicle Preventative Maintenance					3,680	4,774	5,000	5,000	5,000
500 4050 521 03 04	Vehicle Repairs					29,867	41,572	35,000	37,000	35,000
500 4050 521 03 05	Equipment Repairs and Maintenance					39,776	49,914	40,000	30,000	30,000
500 4050 521 06 00	Uniforms					684	1,107	1,500	1,500	1,500
500 4050 550 00 00	Insurance					30,218	29,474	38,712	38,712	48,096
500 4050 550 01 00	Insurance-Vehicles					7,264	10,277	12,460	12,460	15,930
500 4050 551 01 00	Communications - Telephone					1,091	1,096	1,020	1,020	1,020
500 4050 551 02 00	Communications - Cellular Phone					502	679	660	660	660
500 4050 554 01 00	Travel - Conferences - Meetings					550	471	700	700	700
500 4050 560 00 00	Administration & Overhead					56,964	56,964	56,964	56,964	56,964
500 4050 565 00 00	Internal Service Funds					6,053	6,067	9,426	9,426	27,409
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>						<b>364,039</b>	<b>384,948</b>	<b>375,192</b>	<b>384,192</b>	<b>406,029</b>
<b>CAPITAL - 4050</b>										
500 4050 600 04 13	Small Equipment Replacement					3,535	3,264	6,000	6,000	6,000
500 4050 600 04 02	Utility Locating System					0	0	0	0	6,024
500 4050 600 04 16	Tire Balancer					0	7,264	0	0	0
500 4050 600 04 17	2021 Flail Tractor Mower					0	0	0	0	6,000
500 4050 600 04 19	Power Light Tower (replacement)					0	0	6,000	6,000	9,400
500 4050 600 04 52	Alternative Fuel Vehicles (1) Diesel 3/4 Ton					0	43,388	0	0	42,000
500 4050 600 04 53	Pickups (2)-Reg Long Bed(3/4, 1/2 Ton) - 1 WWTP/1Public Works					0	0	0	0	0
500 4050 600 04 54	Crafo 46950 Supre Shot 60D Crack Sealer (replacement)					0	0	0	0	47,102
500 4050 600 04 55	60" Mower - New/72" Gas Riding Mower					13,000	35,031	5,000	5,000	13,000
500 4050 600 04 56	15 Ton forklift					9,165	0	0	0	0
500 4050 600 04 57	CSO vehicle/Doking Station Patrol Veh.					0	0	5,000	5,000	5,104
<b>CAPITAL - 8000</b>										
500 8000 600 04 33	Patrol Veh.(2-16/17,2-17/18,3-18/19,2-19/20,2-20/21,3+1ACT-21/22)					143,268	103,943	101,364	104,308	161,456
500 8000 600 04 34	Pickup-Crew Cab 1/2 Ton					0	33,679	0	0	0
500 8000 600 04 35	Pickup-Reg. Cab Long bed 1/2 ton (2)					0	28,510	0	0	0
500 8000 600 04 53	Pickups (2)-Reg Long Bed(3/4, 1/2 Ton) - 1 WWTP/1Public Works					0	0	0	0	60,000
500 8000 600 04 36	Ditch Witch Mud Vacumm					0	0	47,000	47,000	0
<b>TOTAL CAPITAL EXPENDITURES</b>						<b>168,968</b>	<b>255,078</b>	<b>170,364</b>	<b>173,308</b>	<b>356,087</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>\$641,070</b>	<b>\$781,336</b>	<b>\$714,414</b>	<b>\$726,357</b>	<b>\$940,138</b>

Budget Highlights:  
500.4050.565.00.00 - Internal Service Funds increase due to increase in maintenance cost for vehicles & technology

Budget to Budget Increase/(Decrease) 225,724

Percentage of Change 31.6%

# TECHNOLOGY MAINTENANCE FUND

## TECHNOLOGY MAINTENANCE 510 5051

Description						Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>PERSONNEL</b>										
510	5051	410	10	00	Salaries	\$13,918	\$15,909	\$16,360	\$16,360	\$16,983
510	5051	420	51	00	CalPERS Unfunded Liability	624	846	1,060	1,060	1,290
510	5051	420	00	00	Fringe Benefits	4,723	4,630	5,700	5,700	5,985
<b>TOTAL PERSONNEL</b>						<b>19,265</b>	<b>21,385</b>	<b>23,119</b>	<b>23,119</b>	<b>24,158</b>
<b>OPERATIONS &amp; MAINTENANCE</b>										
510	5051	510	01	00	Contract Services	41,551	48,742	54,790	54,790	54,790
510	5051	565	00	00	Internal Service Funds	237	152	161	161	270
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>						<b>41,789</b>	<b>48,894</b>	<b>54,951</b>	<b>54,951</b>	<b>55,060</b>
<b>CAPITAL</b>						<b>123,896</b>	<b>120,036</b>	<b>118,000</b>	<b>118,000</b>	<b>118,000</b>
510	5051	600	04	00	Capital Outlay - Computers	7,493	21,175	28,165	28,165	20,770
<b>TOTAL CAPITAL EXPENDITURES</b>						<b>7,493</b>	<b>21,175</b>	<b>28,165</b>	<b>28,165</b>	<b>20,770</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>\$68,546</b>	<b>\$91,453</b>	<b>\$106,236</b>	<b>\$106,236</b>	<b>\$99,988</b>
Budget to Budget Increase/(Decrease)										(6,248)
Percentage of Change										-5.9%

### Budget Highlights:

As has been the practice, if existing equipment is scheduled for replacement but found to be in good working order, the replacement of such equipment may be carried forward to another year.

510.5051.510.01.00 - Contract Services Increase due Enhancement on Network Security

510.5051.565.00.00 Internal Service Funds increase due to increase in maintenance cost for technological equipment

510.5051.600.04.00 -Capital Outlay - Computers Increase due to windows 10 upgrade(2nd phase) computer replacement and new server

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## **SPECIAL REVENUE**

# SPECIAL REVENUE OVERVIEW

Special Revenue Funds are funded by grants, contributions, assessments and other sources that require the funds to be used for specific purposes or have special reporting requirements. A small portion of the revenue in these funds is used in the operational budgets, while most of the funds are transferred for use in the Capital Projects budgets. The specific operational Special Revenue Funds budgets are included in the section of the department that manages the respective budget. To be more specific, the Streets Maintenance budget and the Landscaping and Lighting Maintenance District can be found under the Public Works Department, Public Safety can be found under the Police Department and Nutrition and Transit can be found in the Recreation and Community Services Department section of this budget document.

## STREETS

Streets Capital Projects are paid for from various funding sources, including Measure “C”, Article III and Article VIII revenues, Gas Tax, Traffic Congestion Relief (Prop 42), Road Maintenance & Rehabilitation Act-SB1, Development Impact Fees and certain State and Federal grants. The Fiscal Year 2021/2022 Capital Projects Budget includes several Street projects. The Fiscal Year 20201/2022 Special Revenue Funds budget includes \$3,479,309 of Street revenues and \$4,814,530 of operational and capital expenditures for the maintenance of local streets.

## LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT (L&L MD)

This Special Revenue Fund budget is funded by special assessments for property owners within the City of Kerman that live in the Landscape and Lighting Maintenance District (L&L MD) and it provides for the maintenance of lighting and landscaping such as mow strips, shrubs and trees in those areas.

## DEVELOPMENT IMPACT FEES (DIF'S)

Development Impact Fees (DIF's) are collected from developers to help fund the impacts that their housing and commercial developments have on the infrastructure and service requirements of the City. These fees are collected to be used for the impact the developments are expected to have on specific services, such as parks, water, sewer, storm drain, streets and railroad crossings. The City of Kerman also collects Fire Impact Fees for the future addition of a fire station. However, since the City does not run its own fire department, those fees are collected on behalf of the North Central Fire District (NCFD) to be turned over to NCFD when a new fire facility is developed.

## WATER FUND

The 2021/2022 budget includes the construction of Well No. 18 (SDWSRF) with an amount of \$1,388,541 which is 100% funded by the State of California Department of Water Resources, and two emergency generators for wells 12 and 14 funded by California Office of Emergency Services (CALOES) with an amount of \$300,000.

## SEWER FUND

The 2021/2022 budget includes the Wastewater Improvements Planning Grant with an amount of \$205,422 which is 100% funded by the State of California Department of Water Resources (CSWRF).

## PUBLIC SAFETY

Certain special revenues are collected for specific use on public safety programs or projects. Included in such revenues are grants, such as the SLESF (Supplemental Law Enforcement Services Funds) grant, the DOJ (Department of Justice) grant for the purchase of bulletproof vests and a new Prevention Tobacco grant from the DOJ. The Fiscal Year 2021/2022 budget includes \$275,489 of revenues and \$275,489 of expenditures in this category of Special Revenues.

## NUTRITION

This Special Revenue Fund category includes the Nutrition HUB Program funded by National Recreation Parks Association (NRPA) for the expansion of access to healthy foods in the community, with an amount of \$60,121 of expenditures funded 100% by the grant.

## PARKS

Fiscal Year 2020/2021 allocated \$1,423,607 for the Stanislaus (Trini) Park, the 60 percent funded by the Community Development Block Grant CDBG) and 40 percent from DIF's. Fiscal Year 2021/2022 anticipates completing the park and receiving CDBG revenue of \$14,000. Additionally, the design and construction of East Side (Hart Ranch) Park is appropriated in Fiscal Year 2021/2022, with \$4,503,695 on grants funding, \$2,003,695 from California Natural Resources Agency (CNRA), and \$2,500,000 from Land Water Conservation Fund (LWCF), \$3,067,001 from General Fund (Measure M), and \$130,000 from DIF for a total budget appropriation of \$7,700,696.

# SPECIAL REVENUES BY FUND

## SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURE SUMMARY

Description	Streets	DIF's Other	Water & Sewer Fund	Parks	L&L MD	Public Safety	Nutrition	Total
Revenues								
Gas Tax		\$265,962						\$265,962
Measure "C"		422,962						422,962
Article III and Article VII		559,442						559,442
Federal and State Grants	1,680,176		300,000	4,503,695				6,483,871
Comm Development & Block Grants				61,000				61,000
Traffic Congestion Relief (Prop 42)	126,222							126,222
Road Maintenance & Rehabilitation Act	302,845							302,845
Street Sweeping	22,687							22,687
Special Assessments				246,659				246,659
Development Impact Fees	675,381							675,381
State of CA DWR Grant			1,388,541					1,388,541
CSWRF WWTP Impr. Planning Grant			205,422					205,422
Public Safety Contracts & Grants				275,489				275,489
Nutrition					0			0
National Rec. & Park Assoc.(NRPA)					60,121			60,121
Interest Income	11,571							11,571
Operating Transfers In	87,442					0		87,442
Total Sources of Funds	3,479,309	675,381	1,893,963	4,564,695	246,659	275,489	60,121	11,195,616
Expenditures								
Program Operational Expenditures	1,204,520	18,000		47,000	298,025	275,489	60,121	1,903,155
Operational Transfers Out	15,054	151,452		0				166,506
Transfer to Capital Proj.	3,594,956	10,651,000	1,893,963	4,517,695				20,657,614
Total Uses of Funds	4,814,530	10,820,452	1,893,963	4,564,695	298,025	275,489	60,121	22,727,274
Net To (From) Reserves	(\$1,335,221)	(\$10,145,071)	\$0	\$0	(\$51,366)	\$0	\$0	(\$11,531,658)

As shown from the summary above, the City of Kerman has numerous street capital projects scheduled for Fiscal Year 2021/2022, which require the use of \$1,335,221 from the Local Transportation Funds reserves. Also, there are different projects funded by the Development Impact Fees such as, the Hart Ranch Park, Multigenerational Center, Police Station and audio and video upgrade to the City Council Chambers

Overall, Special Revenue Funds are projected to exceed the sources by \$11,531,658. The excess of special expenditures projected in FY 2021/2022 will be funded by the reserves in these funds and the future award of grant application submitted for the Multigenerational Center in Fiscal Year 2020/2021.

## DEBT SERVICE

# DEBT SERVICE OVERVIEW

## Computation of Legal Debt Margin as of 6/30/2021

The City has a legal debt limitation not to exceed 3.75 percent of the total assessed valuation of taxable property within the City boundaries. By California Government Code Section 43605, only the City's general obligation bonds are subject to the legal debt limit. With no outstanding debt subject to the legal debt limit and a legal debt limit of \$31,283,381 the City is not at risk of exceeding its legal debt limit.

Assessed Value - \$834,223,500

Debt Limit is 3.75% of Assessed Value - \$31,283,381

Less Outstanding Bonded Debt - N/A

Legal Debt Margin - \$31,283,381

SOURCE: Fresno County Assessor's Office

The City generally incurs long-term debt to finance projects or purchase assets which will have useful lives equal to or greater than the related debt. Following are the City's debt service funds.

## KERMAN PUBLIC FINANCING AUTHORITY BONDS

The Kerman Public Financing Authority (PFA) was established in 2007 through a Joint Exercise of Powers Agreement between the City and the Agency. The formation of the joint powers' authority was approved by the City Council who is also designated as the Board of Directors for the PFA.

The purpose of the PFA is solely to provide funds from the sale of revenue bonds to finance or refinance the costs of acquiring, constructing, or improving and equipping capital improvements (projects) for the City and the Agency. The City set up the PFA to act as a financing/lending type institution only.

In October 2007, the PFA issued the 2007 Lease Revenue Bonds in the amount of \$3,930,000. The bond proceeds were used to finance City Hall remodel/addition, purchase a vacant building and acquire 38 acres for a future community park. The 2007 Lease Revenue principal payments are made each October 1 beginning in 2008 through 2037. Interest is to be paid semi-annually on April 1 and October 1 through 2037. The interest rates paid on bonds range from 3.5 percent to 4.75 percent.

In September 2020, the Kerman Public Financing Authority refinanced the 2007 Bond achieving a reduction on interest rate from 4.75 to 2.31 with the same lease terms. The 2020 Lease Revenue Bond amounts to \$3,041,000, the principal payments are made each October 1 beginning in 2022 through 2037 and the interest is to be paid semi-annually on April 1 and October 1 through 2037.

## SEWER REVENUE BOND

In 1981, the City issued \$1,200,000 of revenue bonds to construct additional sewer facilities. Interest is paid semi-annually each April and October with principal annual payments of \$60,000. The outstanding balance at June 30, 2019, was \$63,285. The City made the final payment and paid the bonds off in 2021.

## **CALIFORNIA DEPARTMENT OF WATER RESOURCES CONSTRUCTION LOAN**

The City entered into a contract with the State of California, Department of Water Resources in 2003. The contract provides for a 20-year loan at a 0% interest rate. Terms of the note call for semi-annual principal payments of \$82,500 beginning January 2008 and will mature on January 1, 2028. The outstanding balance on the note at June 30, 2020 is \$1,319,999.

## **CALIFORNIA DEPARTMENT OF WATER RESOURCES WASTEWATER UPGRADE LOAN**

The City entered into a revolving loan agreement with the State of California, Department of Water Resources in September 2009. The agreement provides for a loan of up to \$4,957,479 for sewer system upgrades. Construction period interest of \$38,241 was combined with the loan amount for a final total loan of \$4,995,720. Terms of the loan call for annual payments of \$276,743 including interest at 1.0%, which began September 2012 and will mature in September 2031. The outstanding balance on the note at June 30, 2020, was \$3,114,757.

## **CALIFORNIA ENERGY COMMISSION NOTE PAYABLE**

In February of 2012, the City entered into a loan agreement for \$86,321 with the State of California Energy Commission to retrofit existing street lights with LED technology. Terms of the note call for semi-annual payments of \$5,032 including interest at 3.0%, which began December 2012 and will mature in June 2022. The outstanding balance on the note at June 30, 2020, was \$19,397.

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## **BUDGET BY DEPARTMENTS**

# CITY COUNCIL

In Kerman, the voters elect the City Council to serve as the policy-making board of the City. The Kerman City Council has five members, including the Mayor. The Mayor is elected for a two-year term, and Council Members are elected for four-year terms. The entire Council, in turn, appoints a City Manager to administer these policies. The City Council acts upon all legislative matters concerning the City, approving and adopting all ordinances, resolutions, contracts and other matters requiring overall policy decisions and leadership. The Council appoints the City Clerk and the City Attorney, who report to the Council through the City Manager's office. The Council also appoints various commissions, boards, and citizen advisory committees, all of which ensure broad-based input into City affairs.

## OBLIGATIONS

- Responsible for the direction and financing of the City.
- Establish policy based on information provided by staff, commissions and the general public.
- Implement policy through staff under the Council-Manager form of government.



**Gary Yep**  
Mayor



**Ismael Herrera**  
Mayor Pro Tem



**Kevin Nehring**  
Councilmember



**Bill Nijer**  
Councilmember



**Jennifer Coleman**  
Councilmember

# CITY COUNCIL BUDGET

## CITY COUNCIL 100 6001

Description						Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>PERSONNEL</b>										
100 6001 410 20 00	Part Time Salaries					\$12,575	\$13,850	\$15,000	\$15,000	\$15,000
100 6001 410 00 00	Fringe Benefits					1,552	1,571	2,080	2,047	2,130
<b>TOTAL PERSONNEL</b>						14,127	15,421	17,080	17,047	17,130
<b>OPERATIONS &amp; MAINTENANCE</b>										
100 6001 510 10 00	Prof Services - Chamber Audio System Maintenance					0	0	0	0	1,500
100 6001 510 01 00	Contract Services-District Update					0	0	0	0	30,000
100 6001 521 02 00	General Supplies					691	1,476	1,000	600	1,000
100 6001 552 01 00	Public Notice					3,530	2,710	3,500	3,500	4,000
100 6001 554 01 00	Travel - Conferences - Meetings					2,381	111	7,000	525	3,000
100 6001 556 00 00	Community, Employee & Public Relations					3,508	2,939	3,500	2,300	3,500
100 6001 565 00 00	Internal Service Funds					584	917	1,040	1,040	1,561
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>						10,694	8,153	16,040	7,965	44,561
100 6001 600 03 00	Capital Outlay - Improvements - Council Monitors					0	0	0	0	0
100 6001 600 04 00	Capital Outlay - Machinery & Equipment(Audio/Video System)					0	0	0	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>						0	0	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>						\$24,821	\$23,575	\$33,120	\$25,012	\$61,691
Budget to Budget Increase/(Decrease)										28,571
Percentage of Change										86.3%

### BUDGET HIGHLIGHTS:

100-6001-554-01-00 Travel Conference - New Mayor and Council

100-6001-51001-00 District Update required due to the changes in the demographics with the development the City of Kerman had in the last 3 years

100-6001-556-00-00 Community designations include: Chamber of Commerce 4th of July and Big Fresno Fair; Relay for Life, Youth Commission, and Sober Grad

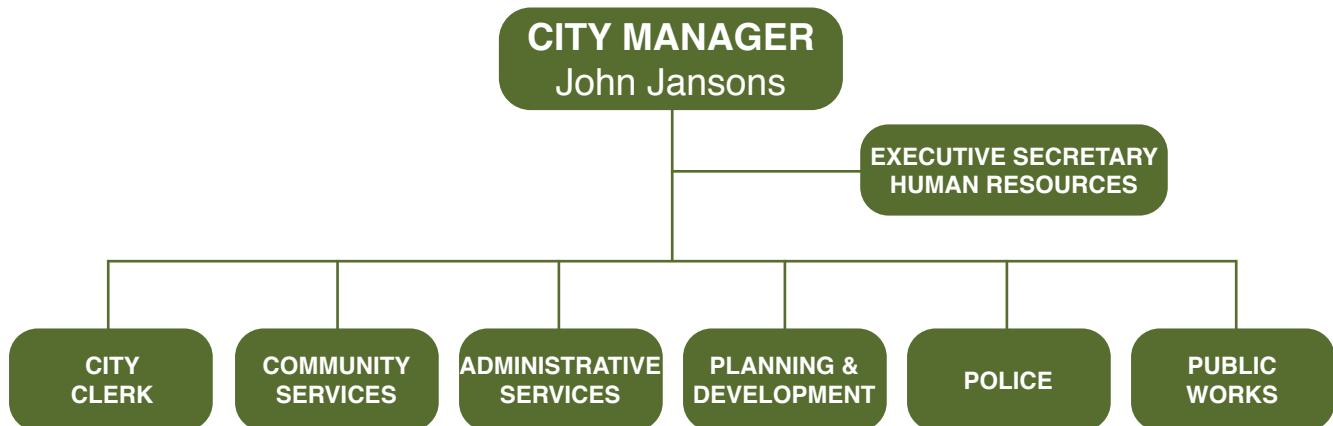
COVID-19 brought about changes in conducting meetings, giving attention to the need to update the audio/visual equipment, as well as include annual maintenance. Development Impact Fees, Equipment (DIF) will cover the cost for the upgrade

# CITY MANAGER



The City Manager is the chief municipal officer for the City of Kerman. The City Manager oversees the day-to-day operations of all City departments including Police, Public Works, City Clerk, Finance Department, Parks and Recreation and Planning and Building. The City Manager reports directly to the City Council and provides administrative direction to Department Heads based on Council goals and priorities.

**John Jansons**  
City Manager



# KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES

## KEY ACHIEVEMENTS

Implementation of business, food and family assistance grants, PPE distribution and testing and vaccination deployment in response to COVID 19

- Negotiation of a new tax Sharing Agreement with the County of Fresno
- Conducted Council strategic planning and goal setting
- Establish Grant Procurement and Management Program
- Capitalized on asset management opportunities through leases and sales
- Fill key management positions in Public Works and Community Development

GOAL	OBJECTIVE	STATUS
Increase Community Engagement	Increase participation of the community on City's development	Ongoing
Implement ARP Economic Stabilization	Stabilize finances and increase revenue through economic development	Ongoing
Departmental Function and Staffing Refinements	Develop departmental functions and staffing needs	Ongoing
Advance Police Station Development	Assess the cost and funding for the Police Station	Ongoing

# CITY MANAGER BUDGET

## GENERAL ADMINISTRATION 100 1002

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>PERSONNEL</b>									
100 1002 410 10 00	Salaries				\$109,881	\$121,818	\$124,903	\$125,277	\$133,100
100 1002 410 30 00	Overtime				0	270	0	0	0
100 1002 410 37 00	Vehicle Allowance				0	490	840	840	840
100 1002 420 51 00	CalPERS Unfunded Liability				4,672	6,457	8,091	7,822	10,111
100 1002 420 00 00	Fringe Benefits				40,508	42,919	52,556	51,979	69,752
<b>TOTAL PERSONNEL</b>					<b>155,061</b>	<b>171,954</b>	<b>186,390</b>	<b>185,918</b>	<b>213,803</b>
<b>OPERATIONS &amp; MAINTENANCE</b>									
100 1002 510 01 00	Contract Services-Sales Tax Consultant/ Grants				8,404	8,404	5,350	5,350	5,350
100 1002 510 10 00	Professional Services - Personnel Matters				24,716	24,716	15,000	15,000	15,000
100 1002 510 13 00	Professional Services - EDC Fresno County				6,000	6,000	3,000	3,000	6,000
100 1002 515 01 00	Utilities				19,193	19,193	22,000	24,998	25,000
100 1002 521 01 00	Office Supplies				1,756	1,756	2,500	2,500	2,500
100 1002 521 02 00	General Supplies				821	821	1,000	1,000	1,200
100 1002 521 07 00	Postage				58	58	100	330	350
100 1002 550 00 00	Insurance				97,130	97,130	124,431	117,188	154,593
100 1002 551 01 00	Communications - Telephone				3,399	3,399	4,000	4,000	4,000
100 1002 551 02 00	Communications - Cellular Phone				526	526	600	824	600
100 1002 552 02 00	Public Notice / Advertising				299	299	750	2,065	2,500
100 1002 554 01 00	Training/Conferences/Meetings				2,608	2,608	3,500	3,500	3,500
100 1002 555 00 00	Dues & Subscriptions				8,256	8,256	7,500	9,956	13,000
100 1002 555 05 00	Property Taxes				10	10	11	11	11
100 0999 557 00 00	Macky's Sales Tax Agreement(YR 50% to DIF)				0	0	20,000	0	0
100 0000 250 00 02	CalPERS UL - 115 Trust Annual Payment				0	0	0	0	100,000
100 1002 565 00 00	Internal Service Funds				1,526	1,526	2,122	2,122	3,086
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>					<b>174,701</b>	<b>174,701</b>	<b>211,864</b>	<b>191,844</b>	<b>336,690</b>
<b>CAPITAL</b>									
100 1002 600 03 00	Capital Outlay - Improvements				1,079	1,778	1,500	1,500	1,500
<b>TOTAL CAPITAL EXPENDITURES</b>					<b>1,079</b>	<b>1,778</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>TOTAL DEPARTMENT BUDGET</b>					<b>\$330,840</b>	<b>\$348,433</b>	<b>\$399,754</b>	<b>\$379,262</b>	<b>\$551,993</b>
Budget to Budget Increase/(Decrease)									152,239
Percentage of Change									38.1%

### Budget Highlights:

100.1002.554.01.00 Training/Conferences/Meetings increase due to AB10825 training requirement  
 100.1002.557.00.01 CalPERS UL-115 Trust Annual Pymt. due to the increasing cost of UL & Cont. Rates for CalPERS Benefit Program. Deferred to FY21/22  
 100.1002.565.00.00 Internal Service Funds increase due to new equipment added  
 100.5005.551.02.00 Cellular Phone created because of teleworking to adhere at COVID-19 restrictions. FY 21-22 is expected to reopen and teleworking to end  
 100.1002.555.00.00 Dues & Subscriptions increase due to ICMA and California Public Employees Labor Relations Association(CALPELRA) memberships

# MEASURE M BUDGET

## MEASURE "M" 100 7001

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>PERSONNEL</b>									
100 7001 410 10 00	Salaries				\$0	\$0	\$0	\$0	\$0
100 7001 410 20 00	Part Time Salaries-Development Consulting				0	0	0	49,068	53,040
100 7001 420 00 00	Fringe Benefits				0	0	0	4,670	5,340
<b>TOTAL PERSONNEL</b>					0	0	0	53,737	58,380
<b>OPERATIONS &amp; MAINTENANCE</b>									
100 7001 600 03 74	Downtown Revitalization Program				0	28,250	0	0	271,750
100 7001 510 03 00	Community Development Program				10,000	52,709	75,000	21,136	4,000
100 7001 510 03 01	Grant Writing Services				0	0	42,000	42,000	42,000
100 7001 510 03 02	Legislative Advocacy				0	0	12,000	12,000	12,000
100 7001 510 04 00	Contract Services-Code Enforcement Consultant				0	57,718	72,000	72,000	145,600
100 9999 557 00 00	Measure M -New Police Dept. Positions allocation				0	0	0	0	226,502
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>					10,000	138,676	201,000	147,136	701,852
<b>CAPITAL</b>									
100 7001 600 03 70	Animal Shelter				0	0	2,500,000	2,058,195	496,446
100 7001 600 03 71	Multigenerational Center				0	0	50,000	6,408	50,000
100 7001 600 03 72	Police Station				0	0	50,000	10,000	50,000
100 7001 600 03 73	East side Community Park (25 Acres with Soccer fields)				0	6,405	1,500,000	4,797	3,067,001
<b>TOTAL CAPITAL EXPENDITURES</b>					0	6,405	4,100,000	2,079,400	3,663,447
<b>TOTAL DEPARTMENT BUDGET</b>					\$10,000	\$145,081	\$4,301,000	\$2,280,274	\$4,423,679
Budget to Budget Increase/(Decrease)								122,679	
00								Percentage of Change	
								0.0%	

### Budget Highlights:

100.7001.250.00.01 Annual Payment towards the Downtown Revitalization Program (includes \$121,750 FY19/20 & \$150 FY20/21)

100.7001.510.03.00 The City is working to attract new businesses and development. FY20-21 The City hired part time consultant to support this process

100.7001.510.04.00 Code Enforcement consultant contracted to upgrade the service in the city

Note: Capital Projects- Design Phase for Police Station and Multigenerational Center, Construction Phase for Animal Shelter and East Side Community Park

# CITY ATTORNEY



**The City Attorney represents and advises the City Council, City Manager, Boards and Commissions and Department Heads. The City Attorney prepares legal opinions, ordinances, resolutions, contracts and other documents requested by the Council and Management. The City Attorney investigates and defends claims against the City and resolves them as authorized by the City Council. With the approval of the Council, the City Attorney may initiate litigation to enforce the City's rights or to protect the public health, safety or welfare.**

**Hilda Cantú Montoy**  
City Attorney

**CITY ATTORNEY**  
Hilda Cantú Montoy  
(Contracted)

# CITY ATTORNEY BUDGET

## LEGAL SERVICES 100 6003

Description			Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>OPERATIONS &amp; MAINTENANCE</b>							
100	6003	510	10	00	Professional Services	\$54,271	\$87,651
					<b>TOTAL</b>	54,271	87,651
					<b>TOTAL DEPARTMENT BUDGET</b>	\$54,271	\$87,651
							68,000
							\$74,800
							\$80,000
						203 Budget to Budget Increase/(Decrease)	12,000
						Percentage of Change	17.6%

### Budget Highlights:

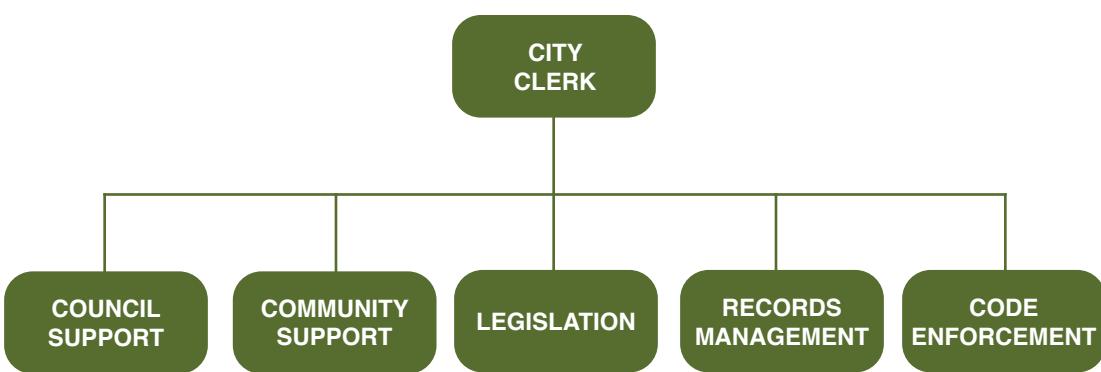
100.6003.510.10.00 Professional Services includes the cost of all legal services rendered to the City of Kerman including City Attorney

# CITY CLERK



This Office serves as Clerk to the City Council, keeper of records, preserves Council proceedings and provides procedural and technical support where needed. The Clerk administers municipal elections, coordinates public hearings and assists the public and other City staff in conducting business. The Office also disseminates information regarding legislative actions and policy decisions to City departments, other agencies and the public. As official record keeper, the City Clerk maintains custody of City records.

**Marci Reyes**  
City Clerk



# KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES

## KEY ACHIEVEMENTS

- Implemented upgrade for the agenda management system
- Effectively administered 2020 election
- Re-established and managed Code Enforcement protocols
- Processed numerous internal document searches requested by staff, residents and outside entities utilizing Laserfiche, the City's electronic document imaging system

GOAL	OBJECTIVE	STATUS
Complete Council Redistricting after 2020 Census reporting	Apply 2020 census to City Districts	Ongoing
Continue Downtown Revitalization Committee efforts	Work with staff and community to continue the Downtown Revitalization	Ongoing
Code Enforcement Education and Compliance	Work with staff, local businesses and residents, educating on code enforcement compliance regarding Neighborhood Livability, Nuisance, Blight and Hazardous Abatement and Health and Safety Regulations	Ongoing
Upgrade Council Chamber audio and visual equipment	Provide and maintain live council meetings	Ongoing

# CITY CLERK BUDGET

## CITY CLERK 100 6004

Description						Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>PERSONNEL</b>										
100 6004 410 10 00	Salaries					\$17,861	\$19,091	\$19,038	\$19,038	\$19,990
100 6004 410 20 00	Part-Time Wages					0	0	0	0	0
100 6004 420 51 00	CalPERS Unfunded Liability					773	1,008	1,233	1,233	1,519
100 6004 420 00 00	Fringe Benefits					8,852	9,446	9,913	9,913	10,354
<b>TOTAL PERSONNEL</b>						27,486	29,544	30,185	30,185	31,863
<b>OPERATIONS &amp; MAINTENANCE</b>										
100 6004 510 01 00	Contract Services					10,334	7,759	7,390	3,500	7,700
100 6004 510 04 00	Code Enforcement/Board up Houses/Supplies					5,219	538	2,000	100	1,000
100 6004 510 02 00	Elections					9,442	0	5,000	8,565	0
100 6004 521 02 00	General Supplies & Postage					319	2,779	2,500	500	2,000
100 6004 554 01 00	Travel - Conferences - Meetings					800	341	1,500	0	1,500
100 6004 555 00 00	Dues & Subscriptions					300	370	1,000	370	500
100 6004 565 00 00	Internal Service Funds					458	464	665	665	772
100 6004 575 00 00	Educational Reimbursements					9,613	8,960	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>						36,484	21,211	20,055	13,700	13,472
<b>CAPITAL</b>										
100 6004 600 04 00	Capital Outlay - Machinery & Equipment(screen/projector)					969	0	0	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>						969	0	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>						\$64,939	\$50,755	\$50,240	\$43,885	\$45,335
Budget to Budget Increase/(Decrease)										(4,905)
Percentage of Change										-9.8%

### Budget Highlights:

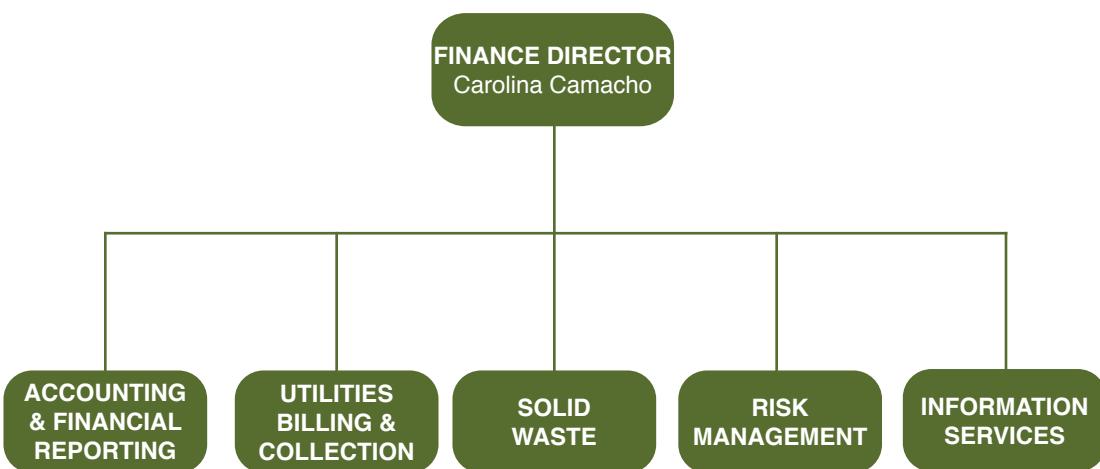
100.6004.510.04.00 Code Enforcement /Board up Houses, operational expenses no allocated to code enforcement consultant agreement  
100-6004-510-02-00 Elections - Expenses for 2020 Elections cost for Fresno County

# ADMINISTRATIVE SERVICES



**Carolina Camacho**  
Finance Director

The Administrative Services Department provides various accounting and business services including: financial reporting, general ledger maintenance, accounts receivable, accounts payable, payroll, utility billing and collections, information services, investments and the preparation and maintenance of the City's annual budget. Administrative Services also manages information technology and risk management for the City. The City plays an active role in the leadership of the Central San Joaquin Valley Risk Management Authority, which is a joint powers authority made up of fifty-four member cities and is designed to reduce the cities' exposures to losses resulting from workers compensation, liability, property damage and employment relations claims.



# KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES

## KEY ACHIEVEMENTS

- CSMFO (California Society Municipal Finance Officers) Budget Award – Fiscal Year 2013/2014, 2014/2015, 2015/2016, 2016/2017, 2017/2018, 2018/2019, 2019/2020, 2020/2021.
- GFOA (Government Finance Officers Association) Budget Award – Fiscal Year 2014/2015, 2015/2016, 2016/2017, 2017/2018, 2018/2019, and 2019/2020, 2020/2021.
- Timely completion of annual audits with unqualified (clean) audit and no management points for more than 5 years.
- Refinancing of 2007 Lease Revenue Bonds achieving a reduction of interest from 4.75% to 2.31% and generating savings for the City and General Fund.
- Provided technology support to all departments for teleworking options due to COVID-19 pandemic.
- Converted manual timecards to electronic by implementing ESS application available in Springbrook software.
- Updated Business License process by applying current process and fees.
- Updated Purchasing System ordinance for the City.

GOAL	OBJECTIVE	STATUS
Deploy Operational Standard Procedures for the department	Increase the efficiency and the quality of services	Ongoing
Restore staffing levels in the Administrative Services Department	Enhance customer service to our residents, local and government agencies	Ongoing
Acquire and implement new technology that interface with accounting software	Update City wide fees according to services rendered, market and cost of staff	Ongoing
Complete City Wide and Compensation Study	Provide and maintain live council meetings	Ongoing

# ADMINISTRATIVE SERVICES BUDGET

## ADMINISTRATIVE SERVICES 100 5005

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>PERSONNEL</b>									
100 5005 410 10 00	Salaries				\$19,022	\$20,894	\$23,333	\$23,333	\$24,648
100 5005 410 20 00	Part-Time Wages				9,355	6,707	0	0	0
100 5005 410 30 00	Overtime				7	0	0	0	0
100 5005 420 51 00	CalPERS Unfunded Liability				923	1,396	1,511	1,511	1,872
100 5005 420 00 00	Fringe Benefits				8,277	6,681	8,301	8,301	8,506
<b>TOTAL PERSONNEL</b>					37,584	35,678	33,146	33,146	35,026
<b>OPERATIONS &amp; MAINTENANCE</b>									
100 5005 510 01 00	Professional Fees				4,925	10,964	9,595	9,595	10,000
100 5005 510 10 00	Professional Services-Audit/Com. Fee Study				13,230	13,440	13,860	13,860	74,280
100 5005 510 14 00	Professional Services-Finance Acct Software Maint				4,562	4,007	4,488	4,488	4,708
100 5005 521 01 00	Office Supplies				184	217	400	400	400
100 5005 521 02 00	General Supplies				504	1,292	800	800	1,000
100 5005 521 07 00	Postage				1,849	2,145	2,200	2,200	2,500
100 5005 540 00 00	Lease Expense (PFA Bond)				49,838	50,039	50,196	50,196	15,497
100 5005 540 02 00	Equipment Rental - Lease (Copier/ Postage/Mailer)				8,809	10,089	14,676	14,676	12,146
100 5005 551 01 00	Communications - Telephone				281	351	492	492	492
100 5005 551 02 00	Cellular Phone				0	0	0	240	0
100 5005 554 01 00	Travel/Conferences/Meetings				1,262	1,846	1,000	1,117	2,500
100 5005 555 00 00	Dues & Subscriptions				280	280	300	300	300
100 5005 565 00 00	Internal Service Funds				450	530	440	440	558
100 5005 575 00 00	Educational Reimbursements				21	0	500	500	500
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>					86,193	95,198	98,947	99,304	124,881
<b>CAPITAL</b>									
100 5005 600 03 99	Capital Outlay - Machinery & Equipment(screen/projector)				0	0	0	0	0
100 5005 600 04 00	Capital Outlay - Machinery & Equipment				0	392	0	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>					0	392	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>					\$123,777	\$131,268	\$132,093	\$132,450	\$159,907
Budget to Budget Increase/(Decrease)								27,815 )	
Percentage of Change								21.1%	

### Budget Highlights:

100.5005.410.10.00 Salaries Increase due to Account Receptionist position filled  
 100.5005.410.20.00 Part-Time Wages increase in FY 19-20 due to unforeseen personnel events  
 100.5005.551.02.00 Cellular Phone created because of teleworking to adhere at COVID-19 restrictions.  
 FY 21-22 is expected to reopen and teleworking to end

# WATER ADMINISTRATION & ACCOUNTING BUDGET

## WATER ADMINISTRATION & ACCOUNTING 410 5005

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>PERSONNEL</b>									
410 5005 410 10 00	Salaries				\$173,311	\$195,536	\$208,299	\$208,299	\$219,004
410 5005 410 20 00	Part Time Salaries				9,355	6,707	0	0	0
410 5005 410 30 00	Overtime				22	193	0	0	0
410 5005 410 37 00	Vehicle Allowance				0	588	1,008	1,008	1,008
410 5005 420 51 00	CalPERS Unfunded Liability				8,457	10,821	13,493	13,493	16,637
410 5005 420 00 00	Fringe Benefits				59,329	61,094	77,110	77,110	99,309
<b>TOTAL PERSONNEL</b>					<b>250,474</b>	<b>274,939</b>	<b>299,910</b>	<b>299,910</b>	<b>335,957</b>
<b>OPERATIONS &amp; MAINTENANCE</b>									
410 5005 510 01 00	Contract Services				12,933	16,321	16,177	16,177	17,610
410 5005 510 10 00	Professional Services - Audit/Rate Studies				13,343	7,726	5,940	5,881	6,120
410 5005 510 14 00	Professional Services-Finance Acct Software Maint				2,851	3,251	3,280	3,280	3,400
410 5005 521 01 00	Office Supplies				3,222	3,342	4,000	4,000	4,000
100 5005 521 02 00	Postage				10,559	8,051	10,500	10,500	10,500
410 5005 540 00 00	Lease Payment (PFA Bond)				42,936	43,109	43,244	43,244	12,304
410 5005 540 02 00	Equipment Rent - Lease				1,835	1,845	2,041	2,041	2,528
410 5005 550 00 00	Insurance				32,377	31,580	41,477	38,930	51,531
410 5005 551 02 00	Communications - Cellular Phone				0	0	0	187	0
410 5005 551 01 00	Communications - Telephone				306	351	350	350	350
410 5005 552 01 00	Public Notice				114	71	250	0	250
410 5005 554 01 00	Travel - Conferences - Meetings				217	228	250	349	350
410 5005 555 04 00	Taxes & Assessments (F.I.D.)				190	194	190	198	200
410 5005 555 05 00	Property Taxes - Fresno County				165	173	170	174	175
410 5005 560 00 00	Administration & Overhead				114,431	114,431	114,431	114,431	114,431
410 5005 565 00 00	Internal Service Funds				4,384	4,928	4,384	5,666	4,857
410 5005 575 00 00	Educational Reimbursements				62	0	500	500	500
410 5005 590 00 00	Bad Debt Write Off:s				0	16,354	50	116	150
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>					<b>239,923</b>	<b>251,954</b>	<b>247,234</b>	<b>246,024</b>	<b>229,256</b>
<b>CAPITAL</b>									
410 5005 600 03 80	Capital Outlay - Telephone System (20%)				0	0	0	0	0
410 5005 600 03 99	Accounting Software Upgrade				0	0	0	0	0
410 5005 600 04 00	Capital Outlay - Machinery & Equipment				803	1,035	0	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>					<b>803</b>	<b>1,035</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>					<b>\$491,200</b>	<b>\$527,927</b>	<b>\$547,144</b>	<b>\$545,934</b>	<b>\$565,213</b>
Budget to Budget Increase/(Decrease)								18,070	
Percentage of Change								3.3%	

Budget Highlights:

Annual Bond Lease Payment Breakdown is located in the PFA Budget.

410.5005.410.10.00 Salaries Increase due to Account Receptionist position filled 410.5005.551.02.00 Cellular Phone created because of teleworking to adhere at COVID-19 restrictions.

FY 21-22 is expected to reopen and teleworking to end.

# GENERAL FUND DEBT SERVICE BUDGET

## GENERAL FUND DEBT SERVICE 100 5006

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022	
100	5006	700	11	00	Debt Service - Gateway Villa Apartments	\$0	\$0	\$0	\$0	\$95,339
					TOTAL NOTES PAYABLE	0	0	0	0	95,339
					TOTAL DEPARTMENT BUDGET	\$0	\$0	\$0	\$0	\$95,339
							Budget to Budget Increase/(Decrease)		95,339	
							Percentage of Change		100.0%	

### Budget Highlights:

The City of Kerman on November 13, 2019 approved the waiver of a portion of DIF for the Affordable Housing Project- Gateway Villa Apartments by designating funds to make annual installments of \$95,339 to pay the total amount of \$476,694 over five years or until such time as the debt is fully paid with no accruing interest. FY 20-21 was deferred to FY 21/22

# WATER DEBT SERVICE BUDGET

## WATER DEBT SERVICE 410 5006

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022	
410	5006	700	11	00	Debt Service - SRF Loan	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000
					TOTAL NOTES PAYABLE	165,000	165,000	165,000	165,000	165,000
					TOTAL DEPARTMENT BUDGET	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000
							Budget to Budget Increase/(Decrease)		0	
							Percentage of Change		0.0%	

### Budget Highlights:

State Revolving Fund (SRF) Loan. The City entered into another contract with the State of California Department of Water Resources in 2003, which allowed the City to borrow up to approximately \$3,300,000 for a major water project and repay the loan over 20 years without interest. Terms of the note now call for semi-annual payments of \$82,500 beginning January 1, 2011 and the final payment to be made on January 1, 2028. The balance of the loan as of June 30, 2020 is \$1,319,999.

# SEWER ADMINISTRATION & ACCOUNTING BUDGET

## 420 5005

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
PERSONNEL									
420 5005 410 10 00	Salaries		\$139,831		\$160,740		\$172,290		\$181,419
420 5005 410 20 00	Part Time Salaries		6,682		4,791		0		0
420 5005 410 30 00	Overtime		19		139		0		0
420 5005 410 37 00	Vehicle Allowance		0		588		1,008		1,008
420 5005 420 51 00	CalPERS Unfunded Liability		6,830		8,846		11,160		13,781
420 5005 420 00 00	Fringe Benefits		48,601		50,846		63,573		84,668
TOTAL PERSONNEL					201,962	225,950	248,032	248,032	280,876
OPERATIONS & MAINTENANCE									
420 5005 510 01 00	Contract Services		9,123		11,576		12,153		13,770
420 5005 510 10 00	Professional Services		11,926		5,795		4,620		4,760
420 5005 510 14 00	Professional Services - Finance Acct Software Maint		2,851		3,138		3,280		3,400
420 5005 521 01 00	Office Supplies		3,998		3,807		5,500		5,500
420 5005 521 07 00	Postage		6,246		5,014		5,500		5,500
420 5005 540 00 00	Lease Payment (PFA Bond)		34,348		34,487		34,595		34,595
420 5005 540 02 00	Equipment Rent - Lease		1,101		1,107		1,276		1,249
420 5005 550 00 00	Insurance		24,822		24,211		31,799		29,846
420 5005 551 01 00	Communications - Telephone		306		351		350		350
420 5005 551 02 00	Communications - Cellular Phone		0		0		0		187
420 5005 552 01 00	Public Notice		114		141		250		250
420 5005 554 01 00	Training, Travel & Meetings		0		0		1,000		1,000
420 5005 555 04 00	Taxes & Assessments (Fresno Irrig. Dist.)		4,602		4,740		5,000		4,883
420 5005 555 05 00	Property Taxes - Fresno County		635		384		650		347
420 5005 560 00 00	Administration & Overhead		100,127		100,127		100,127		100,127
420 5005 565 00 00	Internal Service Funds		3,616		4,213		5,467		5,025
420 5005 575 00 00	Educational Reimbursements		62		0		500		500
420 5005 590 00 00	Bad Debt Write Off;s		0		16,824		50		82
TOTAL OPERATIONS & MAINTENANCE					203,877	215,915	212,118	209,890	196,282
CAPITAL									
420 5005 600 03 80	Capital Outlay - Telephone System (15%)		0		0		0		0
420 5005 600 03 99	Accounting Software Upgrade		803		0		0		0
420 5005 600 04 00	Capital Outlay - Machinery & Equipment		0		1,035		0		0
TOTAL CAPITAL EXPENDITURES					803	1,035	0	0	0
TOTAL DEPARTMENT BUDGET					\$406,642	\$442,900	\$460,150	\$457,922	\$477,158
Budget to Budget Increase/(Decrease)								17,009	
Percentage of Change								3.7%	

### Budget Highlights:

Annual Bond Lease Payment Breakdown is located in the PFA Budget.  
 420.5005.410.10.00 Salaries Increase due to Account Receptionist position filled  
 420.5005.410.20.00 Part-Time Wages increase in FY 19-20 due to unforeseen personnel events  
 420.5005.565.00.00 Internal Service Funds increase due to increase in maintenance cost for technological equipment  
 420.5005.551.02.00 Cellular Phone created because of teleworking to adhere at COVID-19 restrictions.  
 FY 21-22 is expected to reopen and teleworking to end.

# SEWER DEBT SERVICE BUDGET

## SEWER - DEBT SERVICE 420 5006

Description						Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
420	5006	700	16	00	Debt Service - Rev. Bonds Principal	\$60,000	\$59,999	\$3,286	\$3,286	\$0
420	5006	700	26	00	Debt Service - Rev. Bonds Interest	6,164	3,164	92	92	0
420	5006	700	17	00	Debt Service - SRF Loan Principal	115,756	118,164	120,595	120,595	123,051
420	5006	700	27	00	Debt Service - SRF Loan Interest	35,987	33,579	31,148	31,148	28,692
TOTAL NOTES PAYABLE						217,907	214,906	155,121	155,121	151,743
TOTAL DEPARTMENT BUDGET						\$217,907	\$214,906	\$155,121	\$155,121	\$151,743
Budget to Budget Increase/(Decrease)										(3,378)
Percentage of Change										-2.2%

### Budget Highlights:

Revenue Bonds Payable. In 1981, the City of Kerman issued \$1,200,000 of revenue bonds to construct additional sewer facilities. In FY20/21 The City of Kerman paid off this bond

SRF Loan - In 2011, the City of Kerman completed the expansion of its Waste Water Treatment Plant. This project was funded by \$2 million of ARRA Grant money and a State Revolving Fund (SRF) Loan of nearly \$5 million. The first annual loan payment was paid in September of 2012. Sewer Major Facilities (Fund 57) will pay \$125,000 of total principle payment due for FY 21/22 in the amount of \$248,051. Fund 42 will pay the remaining \$123,051 of the principle payment along with the accrued interest due on the loan from operational reserves in fiscal year 2021/22. The remaining principle balance at June 30, 2020 was \$3,114,757. The loan will be paid off in 2031.

# SOLID WASTE ADMINISTRATION BUDGET

## SOLID WASTE ADMINISTRATION 430 5005

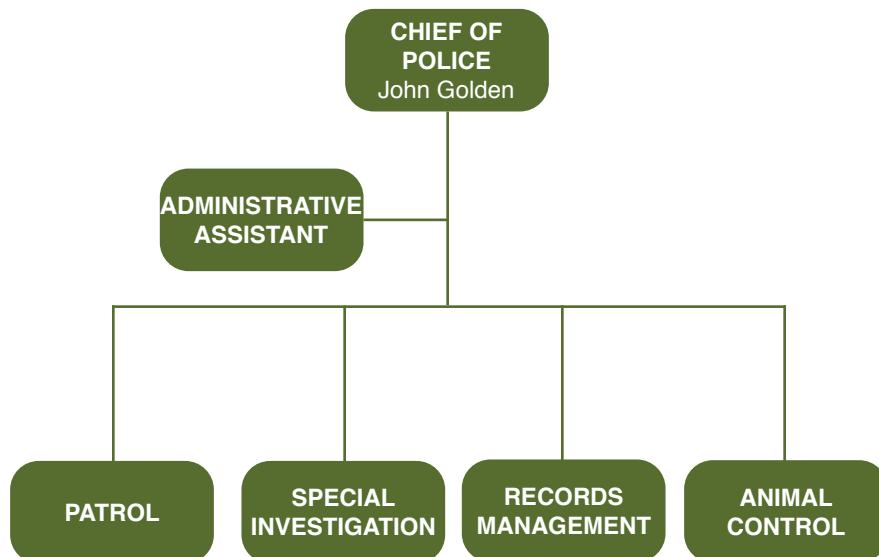
Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
PERSONNEL									
430 5005 410 10 00	Salaries				\$124,454	\$149,296	\$155,784	\$155,784	\$173,592
430 5005 410 20 00	Part Time Salaries				1,336	958	0	0	0
430 5005 410 30 00	Overtime				750	1,008	1,000	1,000	1,000
430 5005 410 35 00	Standby Pay				372	522	586	586	688
430 5005 410 37 00	Vehicle Allowance				135	380	555	555	555
430 5005 420 51 00	CalPERS Unfunded Liability				5,984	8,178	10,091	10,091	13,187
430 5005 420 00 00	Fringe Benefits				44,225	62,644	62,465	62,465	78,741
TOTAL PERSONNEL					177,256	222,986	230,481	230,481	267,762
OPERATIONS & MAINTENANCE									
430 5005 510 01 00	Contract Services - (Mid Valley Disposal)				1,043,024	1,134,624	1,164,170	1,164,170	1,179,770
430 5005 510 06 00	Contract Services				3,748	4,745	4,773	4,773	4,872
430 5005 510 10 00	Professional Services-Audit				4,253	5,795	4,620	4,574	4,760
430 5005 510 14 00	Professional Services-Accounting Software				1,140	1,520	1,406	1,406	1,569
430 5005 521 01 00	Office Supplies				1,528	885	2,000	2,000	2,000
430 5005 521 02 00	General Supplies - Recycling Grant				5,084	5,104	5,000	5,157	5,000
430 5005 521 06 00	Uniforms				148	137	160	160	160
430 5005 521 07 00	Postage				3,590	2,879	3,600	3,600	3,600
430 5005 540 00 00	Lease Payment (PFA Bond)				17,174	17,243	17,298	17,298	4,921
430 5005 540 02 00	Equipment Rent - Lease				917	923	1,021	1,021	1,025
430 5005 550 00 00	Insurance				10,792	10,527	13,826	12,977	17,177
430 5005 551 01 00	Communications - Telephone				306	351	350	350	350
420 5005 551 02 00	Communications - Cellular Phone				0	0	0	187	0
430 5005 552 01 00	Public Notice				13	28	100	100	100
430 5005 560 00 00	Administration & Overhead				23,840	23,840	23,840	23,840	23,840
430 5005 565 00 00	Internal Service Funds				9,334	9,355	11,932	11,932	12,762
430 '0099 557 80 00	Transfer to Street Fund - St. Sweeping				53,612	54,402	53,506	55,210	55,250
430 5005 590 00 00	Bad Debt Write Off;s				0	12,668	50	47	50
TOTAL OPERATIONS & MAINTENANCE					1,178,504	1,285,025	1,307,651	1,308,801	1,317,206
CAPITAL									
430 5005 600 04 00	Capital Outlay - Machinery & Equipment				0	0	0	0	0
430 5005 600 03 00	Capital Outlay-Carts-New Residential Development				0	0	28,000	0	28,000
430 0000 250 01 00	Transfer in From Reserves for New Residential Carts				0	0	(28,000)	0	(28,000)
430 5005 600 03 80	Capital Outlay-Telephone System (15%)				4,618	0	0	0	0
TOTAL CAPITAL EXPENDITURES					4,618	0	0	0	0
TOTAL DEPARTMENT BUDGET					\$1,360,379	\$1,508,011	\$1,538,132	\$1,539,281	\$1,584,968
Budget to Budget Increase/(Decrease)								46,837	
Budget Highlights:								Percentage of Change	
Annual Bond Lease Payment Breakdown is located in the PFA Budget								3.0%	
430.5005.410.10.00 Salaries Increase due to Account Receptionist position filled									
430.5005.410.20.00 Part-Time Wages increase in FY 19-20 due to unforeseen personnel events									
430.5005.565.00.00 - Internal Service Funds increase due to increase in maintenance cost for vehicles & technology and the addition of vehicles									
Capital Outlay-Carts New Residential Development - \$28,000 - Transfer in Funds from Reserves to Purchase Carts									

# POLICE



The Police Department's services include patrol, investigations, traffic, youth services and other programs designed to enhance the quality of life in Kerman. The Department's administration handles scheduling, crime analysis, budget development, confidential files, and training. The Chief of Police has ultimate responsibility for development and implementation of the vision of the Department.

**John Golden**  
Chief of Police



# KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES

## KEY ACHIEVEMENTS

- Installed new Chief of Police and administrative lieutenant, promoted sergeant.
- Hired Community Service Officer and began community outreach through enhanced crime prevention program.
- Developed and implemented contingency and operation plans to contend with COVID-19 pandemic.
- Partnered with community businesses, such as North Central Fire, faith-based organizations and civic groups to develop better communications and collaborative capabilities.
- Surplused older department equipment, including vehicles and firearms in order to purchase new replacement equipment for officers.

GOAL	OBJECTIVE	STATUS
Renew Succession Plan	Continue to add depth and breadth of knowledge to department's hierarchy for stability and executive leadership	Ongoing– Evaluated by the City Manager during the review process
Expand the department's Community Outreach	Grow the positive relationships developed through the Citizen Advisory Group to reach vulnerable and underrepresented community members through the Community Service Officer program	Ongoing- CSO hired and program in development and implementation
Provide proactive policing through technology	Expand the video policing through partnerships with businesses and Kerman Unified	Ongoing – work through budget challenges
Develop New Animal Shelter	Working with staff and volunteer partners to develop template for new facility and enhanced animal control services.	Ongoing as shelter construction is expected to begin in the fall of 2021

# POLICE BUDGET

## POLICE 100 3011

Description				Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
PERSONNEL								
100 3011 410 10 00	Salaries			\$1,329,515	\$1,324,348	\$1,512,830	\$1,512,830	\$1,686,744
100 3011 410 15 00	Salaries-Fresno Co Adult Compliance Team (ACT)			82,676	67,387	72,097	72,097	70,853
100 3011 410 15 01	Other Pay-Fresno Co Adult Compliance Team (ACT)			15,336	11,368	16,844	16,844	16,794
100 3011 420 15 00	Benefits-Fresno Co Adult Compliance Team (ACT)			34,474	31,788	35,266	35,266	35,264
100 3011 410 16 00	Salaries-Kerman Unified School Resource Officer (SRO)			130,700	135,038	140,463	140,463	145,362
100 3011 410 16 01	Other Pay-Kerman Unified School Resource Officer (SRO)			3,507	2,882	7,537	7,537	7,537
100 3011 420 16 00	Benefits-Kerman Unified School Resource Officer (SRO)			62,218	63,252	74,296	74,296	77,250
100 3011 410 20 00	Part Time Salaries			115,856	170,555	131,500	131,500	131,500
100 3011 410 30 00	Overtime			61,994	45,408	50,000	50,000	50,000
100 3011 410 35 00	Court Standby			2,302	1,747	2,500	2,500	2,500
100 3011 410 36 00	FTO			4,754	3,001	5,200	5,200	5,200
100 3011 410 38 00	Uniform Allowance			22,558	21,414	24,300	24,300	28,700
100 3011 410 40 00	Holiday Pay			53,556	47,365	56,004	56,004	61,244
100 3011 420 51 00	CalPERS Unfunded Liability			60,664	83,387	101,357	101,357	122,507
100 3011 420 00 00	Fringe Benefits			662,110	601,906	846,399	846,399	922,631
TOTAL PERSONNEL				2,642,222	2,610,846	3,076,592	3,076,592	3,364,087
OPERATIONS & MAINTENANCE								
100 3011 510 11 00	Professional Services - New Hires			10,273	8,119	6,000	6,000	12,000
100 3011 510 12 00	Professional Services - Lab Criminal			6,862	6,254	3,000	3,000	7,000
100 3011 510 13 00	Professional Services - Lab Employees			150	275	200	200	300
100 3011 510 14 00	Professional Services - Investigations			125	147	200	200	200
100 3011 510 17 00	Assault/Medical Examinations			3,000	2,000	3,000	3,000	5,000
100 3011 510 28 00	Dispatch			221,633	223,078	235,515	235,515	244,936
100 3011 510 29 00	RMS-CAD			2,112	2,112	2,337	2,337	2,430
100 3011 510 30 00	Booking Fees			1,020	1,000	1,000	1,000	1,000
100 3011 510 31 00	Parking Citations			14,507	12,146	15,000	15,000	12,000
100 3011 510 32 00	Live Scan Fingerprints			3,761	1,806	4,000	4,000	4,000
100 3011 515 01 00	Utilities			23,279	25,534	20,000	20,000	20,000
100 3011 521 01 00	Office Supplies			4,570	3,399	3,000	3,000	3,000
100 3011 521 02 00	General Supplies			6,906	7,991	7,000	7,000	7,000
100 3011 521 07 00	Postage			1,394	1,810	1,900	1,900	1,900
100 3011 521 10 00	Uniform Supplies			6,298	7,580	4,000	4,000	5,000
100 3011 521 12 00	Bullet Resistant Vests			3,002	3,000	3,500	3,500	3,500
100 3011 521 25 00	Evidence and Property			2,319	761	1,300	1,300	1,800
100 3011 521 35 00	Firearms Purchase/Rifle			0	2,650	2,650	2,650	10,000
100 3011 521 40 00	Range Supplies			3,353	5,583	4,500	4,500	6,000
100 3011 521 41 00	Range Maintenance			0	0	100	100	100
100 3011 530 01 00	Equipment Maintenance - Repair			3,026	3,952	3,000	3,000	4,000
100 3011 540 02 00	Equipment Rental			5,149	4,539	5,000	5,000	5,000
100 3011 551 01 00	Communications - Telephone			6,097	5,779	5,500	5,500	6,000
100 3011 551 02 00	Communications - Cell Phone			2,746	4,352	4,500	4,500	5,000

# POLICE BUDGET (cont.)

## POLICE 100 3011

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022	
100	3011	551	05	00	Live Scan Line	7,537	8,303	8,000	8,000	9,000
100	3011	551	06	00	MDT Monthly Access	2,569	3,879	4,000	4,000	4,000
100	3011	551	07	00	Communications -Cameras	329	1,517	2,000	2,000	1,100
100	3011	552	02	00	Public Notice	0	0	0	0	0
100	3011	554	01	00	Travel - Meetings	217	674	2,500	2,500	2,500
100	3011	554	02	00	Training	12,377	10,041	20,000	20,000	20,000
100	3011	554	05	00	Training Supplies	213	426	900	900	900
100	3011	555	02	00	Professional Dues and Codes	3,972	3,681	3,900	3,900	3,900
100	3011	555	04	00	Prof Dues/Subscript. Forensic Software Upgrade	3,400	3,700	3,700	3,700	4,300
100	3011	555	05	00	Explorer Program	489	1,159	1,000	1,000	0
100	3011	555	07	00	Crime Prevention Program	335	338	750	750	750
100	3011	555	08	00	Citizens on Patrol Program	0	0	0	0	0
100	3011	500	00	00	Ford Exp Vehicle Loan Pmt (2 of 5 (7) 15-16 & 1 of 5 (2) 16-17))	67,514	89,017	107,931	105,123	102,357
100	3011	565	00	00	Internal Service Funds	338,851	377,583	370,981	370,981	390,438
100	3011	575	00	00	Educational Reimbursements	24,562	16,652	5,000	5,000	5,000
100	3011	580	15	00	Fresno Co Adult Compliance Team (ACT) O & M	9,348	10,216	15,100	15,100	68,919
100	3011	580	16	00	Kerman Unified School Resource Officer (SRO) O & M	6,430	1,856	3,000	3,000	4,000
TOTAL OPERATIONS & MAINTENANCE					809,724	862,906	884,964	882,156	984,329	
CAPITAL										
100	3011	600	03	03	Capital Outlay-Spike Strips	0	0	0	0	11,000
100	3011	600	03	01	Capital Outlay-Spike Strips	0	0	0		14,000
100	3011	600	03	04	Capital Outlay-Technology Equipment	11,859	0	0	0	0
100	3011	600	03	05	Capital Outlay-TASER (25)	0	10,761	10,762	10,762	10,762
TOTAL CAPITAL EXPENDITURES					11,859	10,761	10,762	10,762	35,762	
TOTAL DEPARTMENT BUDGET					\$3,463,804	\$3,484,514	\$3,972,318	\$3,969,510	\$4,384,179	
Budget to Budget Increase/(Decrease)								411,861		
Percentage of Change								10.4%		
100	9999	557	00	00	Measure M -New Police Dept. Positions allocation	0	0	0	0	\$(226,501.50)
TOTAL DEPARTMENT BUDGET (After transfer from measure M)								\$4,157,677		

### Budget Highlights:

Note: Due to increase in demand of services the Police Department has requested three new positions in FY 21-22 and staff is recommending to be covered by measure M, therefore for FY 21-22 there is a transfer from Measure M to the Police Department. 100-3011-521-35-00 Firearms (Rifle) Purchase due to the increase in personnel and absolute firearms in FY 21/22 has increased to \$10,000

# SLESF GRANT BUDGET

## SLESF GRANT 100 3050

Description						Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
PERSONNEL										
100	3050	410	10	00	Salaries	\$51,916	\$88,704	\$57,398	\$89,958	\$55,304
100	3050	420	10	00	Part-Time Wages	\$0	\$0	\$0		
100	3050	410	30	00	Overtime	1,669	2,974	0	0	0
100	3050	410	35	00	Standby	404	905	0	0	0
100	3050	410	36	00	FTO		717	0	0	0
100	3050	410	38	00	Uniform Allowance	1,149	1,925	2,200	3,448	2,200
100	3050	410	40	00	Holiday Pay	2,765	5,668	1,870	2,930	1,921
100	3050	420	00	00	Fringe Benefits	26,165	38,997	38,532	60,391	40,576
TOTAL PERSONNEL						84,069	139,891	100,000	156,727	100,000
TOTAL DEPARTMENT BUDGET						84,069	139,891	100,000	156,727	100,000
TOTAL REVENUE						148,747	155,948	100,000	156,727	100,000
EXCESS (DEFICIT) REVENUE						\$64,678	\$16,057	\$0	\$0	\$0
Budget to Budget Increase/(Decrease)										0
Percentage of Change										0.0%

### Budget Highlights:

Excess Revenue is due to Interest payment received (one time revenue type). Grant amount is \$100,000.

# SAFETY GRANTS, CONTRACTS AND PROJECTS BUDGET

## SAFETY GRANTS, CONTRACTS AND PROJECTS 100 3999

Description						Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>REVENUES</b>										
100	3999	334	30	01	Avoid the 21 Grant	\$0	\$0	\$0	\$0	\$0
100	3999	334	30	13	Tobacco Grant	0	0	0	0	170,489
100	3999	334	32	02	Homeland Security Grant	2,647	4,341	2,000	2,000	2,000
100	3999	334	35	03	Fresno Housing Authority	0	0	0	0	0
100	3999	334	35	04	KUSD Resource Officer	0	0	0	0	0
100	3999	334	30	06	DOJ-Bullet Proof Vests	2,699	0	3,000	3,000	3,000
100	3999	334	35	07	National Night Out	14,700	9,822	0	0	0
100	3999	334	30	08	Video Policing	9,408	0	0	0	0
100	3999	334	30	09	Community Projects/Donations	4,708	0	0	0	0
100	3999	334	30	10	Walmart Special Events	2,494	418	0	0	0
100	3999	334	30	11	Rifle Training Sessions	80	0	0	0	0
<b>TOTAL REVENUES</b>						<b>36,737</b>	<b>14,581</b>	<b>5,000</b>	<b>5,000</b>	<b>175,489</b>
<b>EXPENDITURES</b>										
<b>PERSONNEL</b>										
100	3999	410	20	13	Part Time Salaries- Tobacco Grant	0	0	0	0	103,501
100	3999	410	30	13	Overtime	0	0	0	0	4,069
100	3999	420	00	13	Fringe Benefits	0	0	0	0	41,400
<b>TOTAL PERSONNEL</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>148,970</b>
<b>OPERATIONS &amp; MAINTENANCE</b>										
100	3999	520	00	13	Tobacco Grant	0	0	0	0	21,519
100	3999	520	00	07	National Night Out	10,343	12,442	0	0	0
100	3999	520	00	09	Community Projects/Donations	2,494	685	0	0	0
100	3999	520	00	11	Rifle Training Sessions	0	0	0	0	0
100	3999	521	07	05	COG Expenses	0	0	0	0	0
100	3999	521	12	06	DOJ-Bullet Proof Vests	2,397	188	3,000	3,000	3,000
100	3999	554	01	00	Travel Meetings	0	0	0	0	0
100	3999	554	01	03	Special PD Project Travel/Meetings	0	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>						<b>15,234</b>	<b>13,314</b>	<b>3,000</b>	<b>3,000</b>	<b>24,519</b>
100	3999	600	03	02	Equipment - Homeland Sec Grant	2,132	2,209	2,000	2,000	2,000
100	3999	600	03	10	Equipment - COK Camera Project	17,209	555	0	0	0
100	3999	600	03	08	Equipment - Video Policing	9,408	0	0	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>						<b>28,749</b>	<b>2,764</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>TOTAL EXPENDITURES</b>						<b>43,982</b>	<b>16,078</b>	<b>5,000</b>	<b>5,000</b>	<b>175,489</b>
<b>TOTAL REVENUES</b>						<b>36,737</b>	<b>14,581</b>	<b>5,000</b>	<b>5,000</b>	<b>175,489</b>
<b>EXCESS (DEFICIT) REVENUE</b>						<b>(\$7,245)</b>	<b>(\$1,498)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Budget Highlights:

This budget was set up by Chief Blohm to be used for activities that are funded by sources outside of the typical General Fund Revenues that usually fund Police operations. These activities may come up in the middle of the fiscal year and are funded by outside agencies, such as Department of Justice (DOJ). The monies from these agencies are used to fund any activities within this budget, and none of the activities require an additional demand on the General Fund.

FY 21-22 The DOJ awarded the City with a Tobacco Grant for \$485,174, this grant will last a total of 3 years and FY 21-22 is the first one.

# ANIMAL CONTROL BUDGET

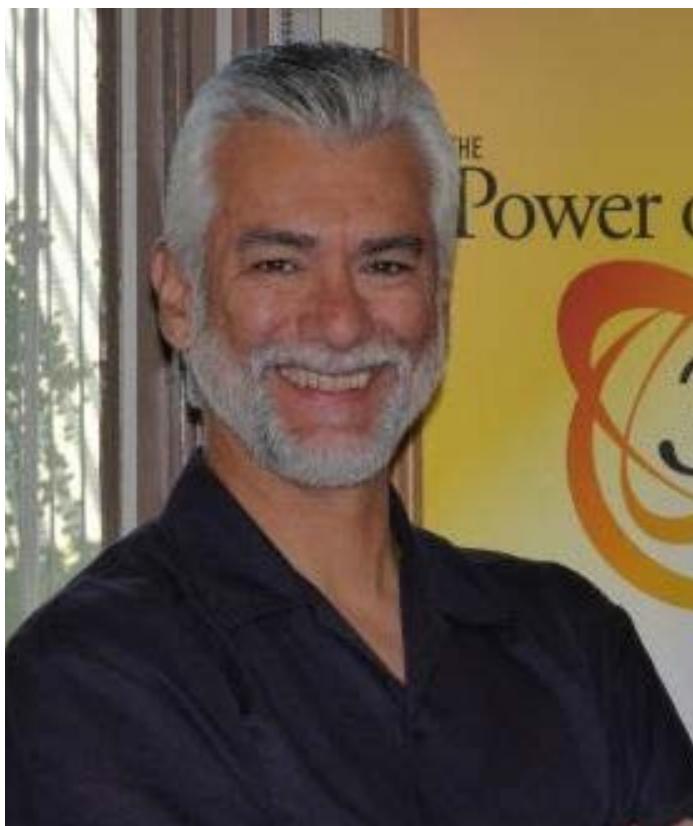
## ANIMAL CONTROL 100 3041

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>PERSONNEL</b>									
100 3041 410 10 00	Salaries				\$26,804	\$27,067	\$22,634	\$22,634	\$41,214
100 3041 410 30 00	Overtime				186	0	1,000	1,000	1,000
100 3041 410 38 00	Uniform Allowance				1,100	1,100	1,100	1,100	2,200
100 3041 410 40 00	Holiday Pay				0	0	0	0	0
100 3041 420 51 00	CalPERS Unfunded Liability				1,310	1,436	1,466	1,466	3,131
100 3041 420 00 00	Fringe Benefits				11,573	9,306	11,300	11,300	23,364
<b>TOTAL PERSONNEL</b>					40,973	38,909	37,500	37,500	70,909
<b>OPERATIONS &amp; MAINTENANCE</b>									
100 3041 510 01 00	Contract Services				2,109	1,511	2,000	2,000	2,000
100 3041 515 01 00	Utilities- Animal Shelter				0	0	0	0	9,500
100 3041 521 01 00	Office Supplies				0	35	100	100	100
100 3041 521 02 00	General Supplies				1,830	2,642	4,000	4,000	4,000
100 3041 521 06 00	Uniforms (Attendant)				0	0	0	0	1,000
100 3041 521 07 00	Postage				361	80	500	500	500
100 3041 551 02 00	Communications - Cellular Phone				342	532	540	540	540
100 3041 551 01 00	Communications - Telephone- Animal Shelter				0	0	0	0	1,000
100 3041 554 01 00	Travel - Conferences - Meetings				0	0	1,000	1,000	1,000
100 3041 565 00 00	Internal Service Funds				6,452	6,031	1,781	1,781	6,701
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>					11,094	10,832	9,921	9,921	26,341
<b>CAPITAL</b>									
100 3041 600 04 00	Capital Outlay - Machinery & Equipment				0	0	0	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>					0	0	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>					\$52,067	\$49,740	\$47,421	\$47,421	\$97,250
<b>Budget to Budget Increase/(Decrease)</b>								49,829	
								Percentage of Change	
								105.1%	

### Budget Highlights:

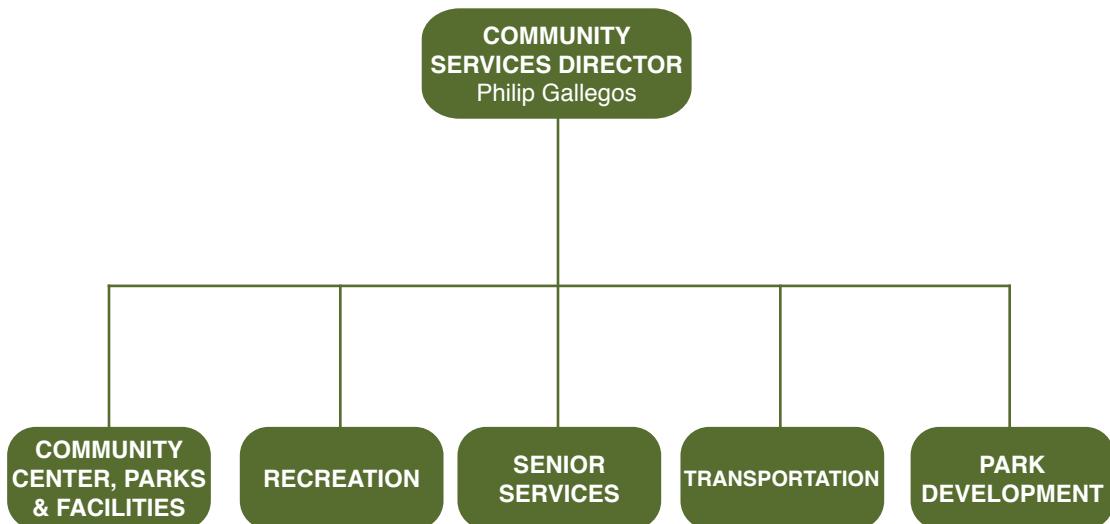
100.3041.521.02.00 General Supplies - Animal Control Officer provide preventative shots and euthanasias  
 100.3041.410.10.00 Salaries decrease due to starting level fulltime Animal Control  
 100.3041.565.00.00 Decrease on internal service fund due to technology equipment transferred to community Service Officer and reduction of maintenance & replacement vehicle charges due to surplus property and reduction on mileage  
 NOTE: Animal Control duties supplemented by PW eliminated

# PARKS, RECREATION AND COMMUNITY SERVICES



**Philip Gallegos**  
Community Services Director

The City of Kerman Parks, Recreation & Community Services Department provides a gateway to a healthy, prosperous and connected community. On any given day, someone is being positively impacted through the Parks, Recreation & Community Services Department. It could be as simple as taking a walk in one of our parks, engaging in a class at one of our facilities, enjoying a senior meal, participating in a sports program, or just receiving the benefits of breathing clean air in our parks. We are partners in combating obesity, physical inactivity and unhealthy habits. Our staff works hard every day to ensure all members of our community have access to programs, facilities, places and spaces that make our citizens' lives and our community great. The Community Services Director coordinates and maintains records of the Recreation Commission and also facilitates their meetings.



# KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES

## KEY ACHIEVEMENTS

### Parks

- \$80,000 Grant Award for Parks and Community Nutrition Hubs: Expanding Access to Healthy Foods grant from the National Park and Recreation Association (NRPA) in partnership with the Walmart Foundation to increase access to healthy foods, social services and physical activity and implemented programs.

### Completed Parks & Recreation Master Plan

- Launched a Virtual Recreation page on the City website in response to COVID-19 restrictions to engage with the community through virtual activities and social media campaigns.
- Strengthen partnership with CalFresh Healthy Living Fresno County to implement and expand the 2020 Kerman Farmers Market season.
- Implemented CDBG COVID-19 Food Distribution Program in partnership with Kerman Food Bank.
- Implemented the 1st annual Scarecrow Contest in partnership with the Kerman Chamber of Commerce's Fall Walk About event.

GOAL	OBJECTIVE	STATUS
Provide a wide range of park and recreational services for all interests and age groups	Serve as the primary leader/coordinate of parks and recreational programs for the community and continue to coordinate programs with (school district/ social and health services/community health programs).	Ongoing
Provide a high quality and efficient level of maintenance for all park areas and facilities in Kerman	Maintain park and recreation facilities in a manner to make them safe, attractive and a positive part of the neighborhood.	Ongoing
Provide a wide variety of outdoor and indoor recreation programs to meet the leisure needs of all age groups and interests	Continually improve the availability and effectiveness of recreational programs, athletic, educational and park services that benefit the entire community.	Anticipated completion 2020/21
Complete Major Capital Projects	Imitate master plan design for Northwest Neighborhood Park.	Ongoing

# RECREATION AND COMMUNITY SERVICES BUDGET

## RECREATION AND COMMUNITY SERVICES ADMINISTRATION 100 2002

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
PERSONNEL									
100 2002 410 10 00 Salaries					\$94,738	\$106,983	\$120,519	\$120,519	\$124,734
100 2002 410 20 00 Part Time Salaries					7,928	3,423	3,000	0	1,000
100 2002 410 30 00 Overtime					79	0	500	0	500
100 2002 410 37 00 Vehicle Allowance					1,242	1,343	1,377	1,377	1,377
100 2002 420 51 00 CalPERS Unfunded Liability					4,193	5,357	7,807	7,547	9,475
100 2002 420 00 00 Fringe Benefits					34,579	37,686	51,044	51,044	52,041
TOTAL PERSONNEL					142,758	154,792	184,247	180,487	189,128
OPERATIONS & MAINTENANCE									
100 2002 515 01 00 Utilities					33,769	23,534	28,500	20,000	25,000
100 2002 521 01 00 Office Supplies & Postage					759	707	600	500	600
100 2002 521 02 00 General Supplies					2,046	1,533	1,300	1,270	1,300
100 2002 521 06 00 Uniforms					633	145	0	0	0
100 2002 540 02 00 Equipment Rent - Lease					2,921	3,096	3,400	3,200	3,200
100 2002 551 01 00 Communications - Telephone					1,638	1,747	1,550	1,750	1,800
100 2002 551 02 00 Communications - Cellular					502	400	600	500	500
100 2002 554 01 00 Travel/Conferences/Meetings					3,732	2,305	2,000	1,060	2,000
100 2002 555 00 00 Dues & Subscriptions					690	935	900	900	900
100 2002 565 00 00 Internal Service Funds					4,994	6,183	7,859	7,859	4,574
TOTAL OPERATIONS & MAINTENANCE					51,683	40,584	46,709	37,039	39,874
CAPITAL									
100 2002 600 03 00 Capital Outlay - Improvements					0	360	0	0	0
TOTAL CAPITAL EXPENDITURES					0	360	0	0	0
TOTAL DEPARTMENT BUDGET					\$194,442	\$195,736	\$230,956	\$217,526	\$229,002
Budget to Budget Increase/(Decrease)								(1,954)	
Percentage of Change									-0.8%

### Budget Highlights:

Estimated Year End Budget decrease due to COVID-19 restrictions, it is anticipated to return to normal for FY 21-22.  
100.2002.565.00.00 Internal Service Funds decrease due to reassignment of vehicles

# BUILDING MAINTENANCE BUDGET

## PARKS AND FACILITIES MAINTENANCE 100 2010

Description				Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
PERSONNEL								
100 2010 410 10 00	Salaries			\$124,007	\$131,700	\$134,432	\$134,432	\$146,367
100 2010 410 20 00	Part-Time Wages			35,645	41,806	21,000	33,280	49,000
100 2010 420 51 00	CalPERS Unfunded Liability			5,491	7,686	8,708	8,418	11,119
100 2010 420 00 00	Fringe Benefits			74,839	74,053	85,441	85,441	97,321
TOTAL PERSONNEL				239,982	255,245	249,581	261,571	303,806
OPERATIONS & MAINTENANCE								
100 2010 510 01 00	Contract Services			37,277	41,894	29,000	35,687	36,000
100 2010 510 10 00	Professional Services			1,964	4,774	2,600	11,500	4,000
100 2010 521 02 00	General Supplies			3,230	3,136	3,000	4,214	3,100
100 2010 521 03 00	Janitorial Supplies			9,690	10,046	11,000	8,178	10,500
100 2010 521 04 00	Building Maintenance Supplies			9,407	9,788	10,500	9,626	10,000
100 2010 521 06 00	Uniforms			723	1,073	850	616	565
100 2010 551 01 00	Communications - Telephone			347	361	450	h177	200
100 2010 551 02 00	Communications - Cellular			631	1,160	1,100	1,796	1,800
100 2010 565 00 00	Internal Service Funds			16,266	26,302	26,147	26,147	27,291
TOTAL OPERATIONS & MAINTENANCE				79,535	98,533	84,647	97,941	93,456
CAPITAL								
100 2010 600 03 00	Capital Outlay - Improvements			0	0	0	0	0
TOTAL CAPITAL EXPENDITURES				0	0	0	0	0
TOTAL DEPARTMENT BUDGET				\$319,517	\$353,778	\$334,228	\$359,513	\$397,262
Budget to Budget Increase/(Decrease)							63,034	
Percentage of Change							18.9%	

### Budget Highlights:

100.2010.410.20.020.00-Additional one Full Time Maintenance Worker I, due to the new Animal Shelter and Trini Park facilities  
 100.2010.410.20.00 -Part-Time Wages decrease due to COVID-19, it is expected to return to normal for FY 21-22  
 100.2010.510.10.00 - Professional Services Increase do to unexpected facilities repairs

# SENIOR CENTER SERVICES BUDGET

## SENIOR CENTER SERVICES 100 2044

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
PERSONNEL									
100 2044 410 10 00 Salaries					\$69,839	\$82,728	\$94,146	\$94,146	\$94,932
100 2044 410 30 00 Overtime					0	281	0	0	0
100 2044 410 37 00 Vehicle Allowance					1,188	1,188	1,188	1,188	1,188
100 2044 420 51 00 CalPERS Unfunded Liability					3,101	3,937	6,098	6,584	7,211
100 2044 420 00 00 Fringe Benefits					23,530	28,920	39,184	41,547	42,260
TOTAL PERSONNEL					97,658	117,054	140,617	143,466	145,592
OPERATIONS & MAINTENANCE									
100 2044 515 01 00 Utilities					9,232	9,387	9,000	7,900	9,000
100 2044 521 01 00 Office Supplies					495	367	600	300	550
100 2044 521 02 00 General Supplies & Postage					940	739	550	500	500
100 2044 521 03 00 Nutrition - Non Qualified Meals					190	275	150	0	0
100 0099 557 73 00 City Match to Senior Nutrition Grant (730)					7,113	6,946	5,386	0	0
100 2044 551 01 00 Communications - Telephone					4,713	4,810	4,700	4,800	4,800
100 2044 565 00 00 Internal Service Funds					5,567	5,475	7,350	7,350	5,642
TOTAL OPERATIONS & MAINTENANCE					\$28,250	\$27,999	\$27,736	\$20,850	\$20,492
CAPITAL									
100 2044 600 04 00 Capital Outlay - Machinery & Equipment					1,212	0	0	0	0
TOTAL CAPITAL EXPENDITURES					1,212	0	0	0	0
TOTAL DEPARTMENT BUDGET					127,120	145,053	168,353	164,316	166,084
Budget to Budget Increase/(Decrease)									(2,269)
Percentage of Change									-1.3%

Budget Highlights:  
100.0999.557.73.00 City Match to Senior Nutrition Grant (730) decrease due to COVID-19. The meals program is not expected to return on FY 21-22.  
Estimated Year End Budget decrease due to COVID-19 restrictions, it is anticipated senior services to return to normal for FY 21-22.  
100.2044.565.00.00 Internal Service Funds increase due to increase in maintenance cost for vehicles and technological equipment

# SENIOR NUTRITION SITE BUDGET

## SENIOR NUTRITION SITE MANAGEMENT 730 2046

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>PERSONNEL</b>									
730 2046 410 20 00	Part Time Salaries				\$15,478	\$11,832	\$11,000	\$0	\$0
730 2046 420 51 00	CalPERS Unfunded Liability				623	890	713	0	0
730 2046 420 00 00	Fringe Benefits				2,677	2,104	2,460	0	0
<b>TOTAL PERSONNEL</b>					18,778	14,826	14,172	0	0
<b>OPERATIONS &amp; MAINTENANCE</b>									
730 2046 515 01 00	Utilities				1,200	900	1,200	0	0
730 2046 521 01 00	Office Supplies				221	61	250	0	0
730 2046 521 03 00	Nutrition Site Supplies				3,014	1,109	900	0	0
730 2046 551 01 00	Communications - Telephone				310	227	300	0	0
730 2046 565 00 00	Internal Service Funds				628	477	564	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>					5,372	2,774	3,214	0	0
<b>CAPITAL</b>									
730 2046 600 04 00	Capital Outlay - Machinery & Equipment				0	0	0	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>					0	0	0	0	0
<b>TOTAL DEPARTMENT BUDGET</b>					\$24,151	\$17,600	\$17,386	\$0	\$0
Budget to Budget Increase/(Decrease)								(17,386)	
Percentage of Change								-100.0%	

### Budget Highlights:

FY 19-20 FMAAA cancelled the nutrition program contract in march due to COVID-19.

The program was cancelled for FY 20-21, the County shifted efforts to provide assistance directly through them. FY 21-22 the program is not expected to return to the City.

# FARMERS MARKET MANAGEMENT

## FARMERS MARKET/NUTRITION HUB (NRPA) 740 2045

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
PERSONNEL									
740 2045 410 20 00	Part Time Salaries				\$0	\$10,960	\$0	\$8,277	\$15,600
740 2045 420 51 00	CalPERS Unfunded Liability				0	0	0	0	0
740 2045 420 00 00	Fringe Benefits				0	1,039	0	833	1,571
TOTAL PERSONNEL					0	11,999	0	9,110	17,171
OPERATIONS & MAINTENANCE									
740 2045 510 01 00	Contract Services-(Health Care Clinic Support)				0	0	0	0	21,500
740 2045 521 01 00	Office Supplies				72	706	0	393	1,800
740 2045 521 02 00	General Supplies				0	4,691	0	1,050	1,000
740 2045 521 03 00	Special Supplies				34	6,586	0	8,000	15,400
740 2045 551 01 00	Communications - Telephone				0	444	0	700	1,400
740 2045 552 02 00	Public Notice/Advertising				160	3,671	0	32	100
740 2045 554 01 00	Travel/Conferences/Meetings				1,794	0	0	0	1,750
TOTAL OPERATIONS & MAINTENANCE					2,060	16,097	0	10,175	42,950
CAPITAL									
740 2045 600 00 00	Capital Outlay - Machinery & Equipment				0	0	0	0	0
TOTAL CAPITAL EXPENDITURES					0	0	0	0	0
TOTAL DEPARTMENT BUDGET					2,060	\$28,096	\$0	\$19,285	\$60,121
Budget to Budget Increase/(Decrease)								60,121	
Percentage of Change								100%	

### Budget Highlights:

Note: New fund created in FY 17-18 due to the awarded grant from National Recreation & Park Association (NRPA) to launch a Farmers Market in the City of Kerman.  
FY 20-21 The grant closed and expenses are transfer to Youth and Teen Services Department (100-2065)  
FY 20-21 NRPA awarded the Nutrition Hub Grant for a two years program

# AQUATICS PROGRAM BUDGET

## AQUATICS PROGRAM 100 2047

Description				Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
PERSONNEL								
100 2047 410 10 00	Salaries			\$8,006	\$8,705	\$9,206	\$9,206	\$9,662
100 2047 410 20 00	Part Time Salaries			19,465	12,801	11,032	5,592	28,834
100 2047 410 20 01	KUSD Part-Time Aquatic Staffing			924	329	4,632	4,440	4,740
100 2047 420 51 00	CalPERS Unfunded Liability			349	436	596	576	734
100 2047 420 00 00	Fringe Benefits			5,296	7,098	6,005	5,949	8,676
TOTAL PERSONNEL				34,040	29,369	31,470	25,763	52,646
OPERATIONS & MAINTENANCE								
100 2047 521 02 00	Special Supplies			825	412	1,000	1,000	1,174
100 2047 540 03 00	KUSD Pool Rental			15,000	20,000	0	0	15,000
100 2047 565 00 00	Internal Service Funds			124	125	223	223	385
TOTAL OPERATIONS & MAINTENANCE				15,950	20,537	1,223	1,223	16,559
CAPITAL								
100 2047 600 04 00	Capital Outlay - Machinery & Equip.			0	0	0	0	0
TOTAL CAPITAL EXPENDITURES				0	0	0	0	0
TOTAL DEPARTMENT BUDGET				\$49,989	\$49,906	\$32,693	\$26,985	\$69,205
Budget to Budget Increase/(Decrease)								36,512
Percentage of Change								111.7%

### Budget Highlights:

100.2047.410.20.00 -Part-Time Wages decrease due to COVID-19. it is expected to return to normal for FY 21-22  
 100.2047.410.20.00 -Part-Time Wages Increase due to minimum wage adjustments  
 100.2047.565.00.00 Internal Service Funds increase due to increase in maintenance cost for technological equipment

# PLANNED RECREATION BUDGET

## PLANNED RECREATION 100 2062

Description				Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
PERSONNEL								
100 2062 410 10 00	Salaries			\$13,343	\$14,426	\$15,343	\$15,343	\$16,103
100 2062 410 20 00	Part Time Salaries			7,531	5,499	8,848	10,172	15,976
100 2062 420 51 00	CalPERS Unfunded Liability			582	727	994	994	1,223
100 2062 420 00 00	Fringe Benefits			6,457	6,913	7,666	7,666	8,903
TOTAL PERSONNEL				27,912	27,565	32,850	34,174	42,205
OPERATIONS & MAINTENANCE								
100 2062 515 01 00	Utilities			3,143	3,713	3,400	3,400	3,400
100 2062 521 01 00	Office Supplies & Postage			276	543	300	300	300
100 2062 521 02 00	Program Supplies			3,769	3,734	4,219	4,219	4,951
100 2062 551 02 00	Communications - Cellular Phone			502	385	600	600	500
100 2062 565 00 00	Internal Service Funds			207	209	371	371	642
TOTAL OPERATIONS & MAINTENANCE				7,897	8,584	8,890	8,890	9,793
CAPITAL								
100 2062 600 03 00	Capital Outlay			0	0	0	0	0
TOTAL CAPITAL EXPENDITURES				0	0	0	0	0
TOTAL DEPARTMENT BUDGET				\$35,809	\$36,148	\$41,740	\$43,064	\$51,998
Budget to Budget Increase/(Decrease)								10,257
Percentage of Change								24.6%

### Budget Highlights:

100.2062.410.20.00 -Part-Time Wages Increase due to minimum wage adjustment effective 1/1/2022  
100.2062.410.20.00 -Part-Time Wages decrease due to COVID-19, it is expected to return to normal for FY 21-22

# YOUTH SERVICES BUDGET

## YOUTH AND TEEN SERVICES 100 2065

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
PERSONNEL									
100 2065 410 10 00	Salaries				\$18,680	\$20,271	\$21,480	\$21,480	\$22,544
100 2065 410 20 00	Part Time Salaries				26,195	17,494	33,675	22,434	41,549
100 2065 420 51 00	CalPERS Unfunded Liability				815	1,018	1,391	1,391	1,713
100 2065 420 00 00	Fringe Benefits				10,226	9,244	13,621	13,621	15,130
TOTAL PERSONNEL					55,915	48,027	70,167	58,925	80,936
OPERATIONS & MAINTENANCE									
100 2065 521 02 00	Special Supplies				7,743	7,586	8,245	4,234	8,245
100 2065 565 00 00	Internal Service Funds				290	293	519	519	899
TOTAL OPERATIONS & MAINTENANCE					8,033	7,879	8,764	4,753	9,144
CAPITAL									
100 2065 600 03 00	Capital Outlay				0	0	0	0	0
TOTAL CAPITAL EXPENDITURES					0	0	0	0	0
TOTAL DEPARTMENT BUDGET					\$63,948	\$55,906	\$78,931	\$63,679	\$90,079
Budget to Budget Increase/(Decrease)								11,148	
Percentage of Change									14.1%

### Budget Highlights:

100.2065.410.20.00 -Part-Time Wages Increase due to minimum wage adjustment effective 1/1/2022  
100.2065.410.20.00 -Part-Time Wages decrease due to COVID-19, it is expected to return to normal for FY 21-22

# COMMUNITY TEEN CENTER BUDGET

## COMMUNITY TEEN CENTER 100 2069

Description				Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
PERSONNEL								
100 2069 410 10 00	Salaries			\$32,626	\$35,528	\$35,307	\$37,120	\$35,307
100 2069 410 20 00	Part Time Wages			32,469	24,928	33,250	9,664	35,072
100 2069 420 51 00	CalPERS Unfunded Liability			1,424	1,825	2,287	2,211	2,682
100 2069 420 00 00	Fringe Benefits			21,786	22,783	24,395	25,026	25,074
TOTAL PERSONNEL				88,305	85,064	95,239	74,021	98,136
OPERATIONS & MAINTENANCE								
100 2069 510 01 00	Contracted Services (Maintenance)			1,376	3,000	3,000	3,500	4,460
100 2069 515 01 00	Utilities			36,702	36,915	36,000	36,000	36,000
100 2069 521 01 00	Office Supplies			709	668	625	625	600
100 2069 521 02 00	Special Supplies			2,809	2,553	2,900	2,900	2,000
100 2069 551 01 00	Communications - Telephone			2,456	2,419	2,325	2,325	2,450
100 2069 551 02 00	Communication - Cellular Phone			0	188	250	250	250
100 2069 565 00 00	Internal Service Funds			2,004	6,703	11,616	11,616	10,200
TOTAL OPERATIONS & MAINTENANCE				46,056	52,446	56,716	57,216	55,960
CAPITAL								
100 2069 600 03 00	Capital Outlay - Equipment (4-Round Tables)/ Freezer Replacement			0	0	5,000	5,718	0
100 2069 600 04 00	Capital Outlay - Equipment (Chair Rack x 4)			1,832	0	0	0	0
100 2069 600 05 00	Capital Outlay -Furniture (Desk x 2)			0	3,397	0	0	0
TOTAL CAPITAL EXPENDITURES				1,832	3,397	5,000	5,718	0
TOTAL DEPARTMENT BUDGET				\$136,194	\$140,907	\$156,955	\$136,955	\$154,096
Budget to Budget Increase/((Decrease)								(2,859)
Percentage of Change								-1.8%

### Budget Highlights:

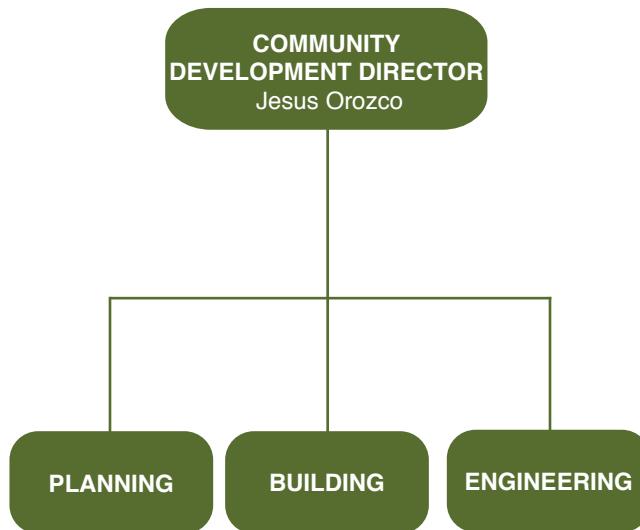
100.2069.410.20.00 -Part-Time Wages Increase due to minimum wage adjustment effective 1/1/2022  
 100.2069.410.20.00 -Part-Time Wages decrease due to COVID-19, it is expected to return to normal for FY 21-22  
 100.2069.510.01.00- Contract Services increased due to the fees for the reservation/program registration software

# COMMUNITY DEVELOPMENT



**Jesus Orozco**  
Community Development Director

**Community Development Department** encompasses planning, building and engineering services. The Planning Division is responsible for long-range planning and for processing all land use entitlements for residential subdivisions, apartment complexes, conditional use permits and amendments to the zoning ordinances. The Building Division is responsible for reviewing and inspecting all construction projects to ensure that they meet building and housing code standards to safeguard health, property and the public welfare. The Engineering Division is responsible for reviewing all private development to ensure that it meets all development standards. The Division also oversees the City's Capital Improvement Program and serves as the City's traffic engineer.



# KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES

## KEY ACHIEVEMENTS

Adoption of Ordinances as required by Housing Element Program:

- Second units in all residential zone districts by right

Housing Element

- SB2 Grant was awarded to expedite residential development in the City of Kerman, such as amending the Zoning Ordinance to facilitate tiny homes in single family residential districts.

General Plan Update:

- Planning Commission/City Council held meetings regarding the 2040 General Plan Update

Parcel Maps and Tentative Subdivision Maps for future development:

- Approved Parcel Map on 30 acre site to develop up to seven (7) commercial lots and one (1) remainder lot for future residential development
- Approved Parcel Map to create two lots in industrial zone district

Building Department:

- Processing several tenant improvement projects for large retail and restaurants.

GOAL	OBJECTIVE	STATUS
Establish procedures for granting priority water and sewer service to developments with lower-income units	Compliance with California Code Section 65589.7	Ongoing
Expand affordable housing inventory by 226 units: 40 extremely low income, 80 very low income and 106 low income units	Provide affordable housing inventory	Ongoing - next eight years
Review and update building permit fees	Insure that fees are within competitive range	Ongoing

# PLANNING AND DEVELOPMENT BUDGET

## PLANNING 100 1008

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
PERSONNEL									
100 1008 410 10 00	Salaries				\$104,781	\$147,803	\$171,251	\$171,251	\$169,569
100 1008 410 20 00	Part Time Salaries				12,136	4,875	4,200	4,200	4,200
100 1008 410 30 00	Overtime				1	109	0	0	0
100 1008 410 37 00	Vehicle Allowance				0	306	525	525	525
100 1008 420 51 00	CalPERS Unfunded Liability				4,463	9,197	11,093	10,724	12,881
100 1008 420 00 00	Fringe Benefits				42,373	54,099	70,914	70,914	66,031
TOTAL PERSONNEL					163,754	216,390	257,983	257,614	253,206
OPERATIONS & MAINTENANCE									
100 1008 510 01 00	Contract Services - LAFCO				2,329	2,140	2,500	2,198	2,500
100 1008 510 02 00	Contract Services - Sphere of Influence				0	0	20,000	3,000	17,000
100 1008 510 10 00	Professional Services (Planners)				16,584	62,263	60,000	60,000	60,000
100 1008 510 10 01	Professional Services (Environmental)				0	0	0	0	50,000
100 1008 521 01 00	Office Supplies				1,391	1,420	1,000	1,000	1,000
100 1008 521 07 00	Postage				206	357	300	300	300
100 1008 551 01 00	Communications - Telephone				427	545	580	580	580
100 1008 552 01 00	Public Notice				1,650	4,165	2,500	2,500	2,500
100 1008 554 01 00	Travel - Conferences - Meetings				35	396	0	500	500
100 1008 565 00 00	Internal Service Funds				1,151	1,604	2,447	2,447	2,844
100 1008 575 00 00	Educational Reimbursements				0	200	0	0	0
TOTAL OPERATIONS & MAINTENANCE					23,774	73,089	89,327	72,526	137,224
CAPITAL									
100 1008 600 03 99	Capital Outlay - New Accounting Software System				0	0	0	0	0
100 1008 600 04 00	Capital Outlay - Machinery & Equipment				685	690	0	0	0
TOTAL CAPITAL EXPENDITURES					685	690	0	0	0
TOTAL DEPARTMENT BUDGET					\$188,213	\$290,169	\$347,310	\$330,140	\$390,430
Budget to Budget Increase/(Decrease)								43,120	
Percentage of Change								12.4%	

### Budget Highlights:

100.1008.554.01.00 Travel - Conferences - Meetings. FY 20-21 the new planner commissioners participated on 2021 planning commission academy  
100.1008.565.00.00 Internal Service Funds increase due to new equipment added

# ENGINEERING BUDGET

## ENGINEERING 100 1010

Description				Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>OPERATIONS &amp; MAINTENANCE</b>								
100	1010	510	10	00	Professional Services	\$54,364	\$62,394	\$61,307
					<b>TOTAL</b>	<b>54,364</b>	<b>62,394</b>	<b>61,307</b>
					<b>TOTAL DEPARTMENT BUDGET</b>	<b>\$54,364</b>	<b>\$62,394</b>	<b>\$61,307</b>
							<b>\$75,628</b>	<b>\$65,000</b>
							203 Budget to Budget Increase/(Decrease)	3,693
							Percentage of Change	6.0%

Budget Highlights:  
Professional Services - Yamabe & Horn: General engineering services for non-capital projects

# BUILDING DEPARTMENT BUDGET

## BUILDING 100 1042

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
PERSONNEL									
100 1042 410 10 00	Salaries				\$26,539	\$47,137	\$52,377	\$52,377	\$44,667
100 1042 410 20 00	Part Time Salaries				7,942	0	0	0	0
100 1042 410 30 00	Overtime				248	261	500	500	500
100 1042 410 35 00	Stand By				114	129	117	117	0
100 1042 420 51 00	CalPERS Unfunded Liability				1,152	2,756	3,393	3,280	3,393
100 1042 420 00 00	Fringe Benefits				10,685	14,977	18,174	18,174	13,199
TOTAL PERSONNEL					46,680	65,260	74,561	74,448	61,759
OPERATIONS & MAINTENANCE									
100 1042 510 01 00	Contract Services - Weed Abatement				3,060	60	0	0	0
100 1042 510 03 00	Contract Services-Bldg. Inspector				80,164	69,286	69,560	99,240	113,040
100 1042 510 03 01	Contract Services-Bldg. Adm. Services				0	0	0	3,675	5,000
100 1042 510 09 00	Professional Services - Digital Scan Plans				0	4,992	2,000	832	2,000
100 1042 510 10 00	Professional Services - Plan Check				23,589	47,165	30,000	30,000	30,000
100 1042 521 01 00	Office Supplies				386	1,020	600	644	750
100 1042 521 02 00	General Supplies				1,023	2,174	700	900	1,000
100 1042 521 06 00	Uniforms				28	21	50	15	0
100 1042 521 07 00	Postage				354	565	750	750	750
100 1042 540 02 00	Equipment Rent				2,654	2,472	2,500	2,500	2,500
100 1042 551 01 00	Communication - Telephone				452	545	580	580	580
100 1042 551 02 00	Communication - Cellular Phone				0	0	0	0	0
100 1042 554 01 00	Travel - Conferences - Meetings				0	366	0	0	0
100 1042 555 00 00	Dues & Subscriptions				135	135	135	135	135
100 1042 565 00 00	Internal Service Funds				5,279	5,729	2,278	2,278	1,889
100 1042 575 00 00	Educational Reimbursements				0	200	0	0	0
TOTAL OPERATIONS & MAINTENANCE					117,124	134,731	109,153	141,548	157,644
CAPITAL									
100 1042 600 04 00	Capital Outlay - Machinery & Equipment				685	690	0	0	0
TOTAL CAPITAL EXPENDITURES					685	690	0	0	0
TOTAL DEPARTMENT BUDGET					\$164,489	\$200,681	\$183,714	\$215,997	\$219,403
Budget to Budget Increase/(Decrease)								35,689	
Percentage of Change								19.4%	

### Budget Highlights:

- 100.1042.510.01.00 - FY 20/21 Weed Abatement was transferred to North Central Fire District
- 100.1042.510.03.00 - Contract Service - Bldg. Inspector. FY 20-21 increased due to demand of projects to inspect, it is expected to continue in FY 21-22
- 100.1042.510.03.01 - Contract Service - Bldg. Amin. Services created to assess and recommend improvements of the City's processing permit operational system
- 100.1042.510.09.00 - Prof. Services - Digital Scan Plans - Annual Cost to Scan Plans/Cost Offset by Technology Fees Collected with Permit

# GENERAL PLAN FUND UPDATES BUDGET

## GENERAL PLAN UPDATES 170 1007

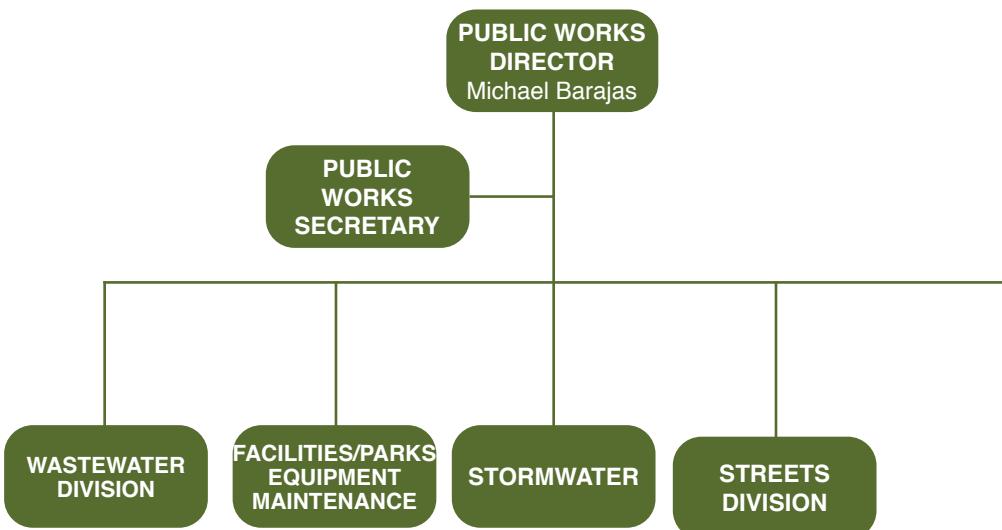
Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
PERSONNEL									
170 1007 410 10 00	Salaries				\$0	\$0	\$0	\$0	\$0
170 1007 410 30 00	Overtime				0	0	0	0	0
170 1007 420 00 00	Fringe Benefits				0	0	0	0	0
TOTAL PERSONNEL					0	0	0	0	0
OPERATIONS & MAINTENANCE									
170 1007 510 02 00	Sphere of Influence/Application - LAFCo				0	0	0	0	0
170 1007 510 10 01	Professional Services-Housing Element Plan				0	0	0	0	0
170 1007 510 10 02	Professional Services-General Plan Update				217,628	100,048	174,905	6,036	0
TOTAL OPERATIONS & MAINTENANCE					217,628	100,048	174,905	6,036	0
TOTAL DEPARTMENT BUDGET					\$217,628	\$100,048	\$174,905	\$6,036	\$0

# PUBLIC WORKS



**Michael Barajas**  
Public Works Director

The Public Works Department is responsible for streets, sewer, water, buildings and parks capital projects with input from the City Engineer. In addition they maintain streets, sidewalks, storm drains, street sweeping coordination, street signage, street lighting, buildings, landscaping, irrigation systems and parking lots. They also operate and maintain the wastewater treatment plant, sewer collection system and oversee the solid waste programs. They operate the water supply, water storage and water distribution system. They maintain the City's fleet and conduct a graffiti control program.



# KEY PERFORMANCE – ACHIEVEMENTS, GOALS AND MEASURES

## KEY ACHIEVEMENTS

- Researched and purchased New Ditch Witch Mud Vacuum.
- Completed Headworks Traveling Screen at the WWTP.
- Completed Street Overlay Project FY 19/20 (Sunset Ave., Middleton Ave., Cross Streets 6th Street & 8th Street, C Street, 10th Street and 11th Street)
- Completed Goldenrod Ave. Intersection Control Project

GOAL	OBJECTIVE	STATUS
Develop Lions Park Storm Drain Basin into a water recharge facility and enter into an agreement with FID to provide water for recharging	Improve groundwater City's future growth and water needs	Ongoing
Continue with street median landscape renovation- phase 2, east side of the City	Enhanced the water needs through water conservation by beautifying the city	Ongoing
Complete the reconstruction of Kearney Boulevard from Madera Ave to Vineland Ave.	Provide services for future growth and Improve City streets	Ongoing

# PARKS LANDSCAPE MAINTENANCE BUDGET

## PARKS LANDSCAPE MAINTENANCE 100 4010

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
PERSONNEL									
100 4010 410 10 00	Salaries				\$59,901	\$44,210	\$47,352	\$47,352	\$54,280
100 4010 410 20 00	Part-Time Wages				2,211	12,560	0	0	0
100 4010 410 30 00	Overtime				4,662	2,821	3,000	3,000	3,000
100 4010 410 35 00	Stand By				2,454	1,427	1,379	1,379	1,277
100 4010 420 51 00	CalPERS Unfunded Liability				1,948	2,399	3,067	3,067	4,123
100 4010 420 00 00	Fringe Benefits				29,839	23,349	27,782	27,782	31,189
TOTAL PERSONNEL					101,014	86,766	82,581	82,581	93,869
OPERATIONS & MAINTENANCE									
100 4010 510 01 00	Contract Services				235	4,490	600	600	600
100 4010 515 01 00	Utilities				5,941	6,051	7,000	7,000	7,000
100 4010 515 02 00	Utilities - Old Town "LME"				15,054	15,054	15,054	15,054	15,054
100 4010 521 01 00	Office Supplies & Postage				104	256	500	500	500
100 4010 521 02 00	General Supplies				1,565	446	1,000	1,000	1,000
100 4010 521 05 00	Park Supplies				23,285	27,021	30,000	30,000	30,000
100 4010 521 06 00	Uniforms				668	436	950	950	950
100 4010 551 01 00	Communications - Telephone				0	0	0	0	0
100 4010 551 02 00	Communications - Cellular Phone				122	53	100	100	100
100 4010 554 01 00	Training / Meetings				362	332	600	600	600
100 4010 555 04 00	Taxes & Assessments (Fresno Irrig. District)				2,206	2,296	2,500	2,500	2,500
100 4010 555 05 00	Property Taxes				3,173	3,308	3,500	3,500	3,500
100 4010 565 00 00	Internal Service Funds				12,093	17,572	12,911	12,911	12,900
TOTAL OPERATIONS & MAINTENANCE					64,808	77,315	74,715	74,715	74,704
CAPITAL									
100 4010 600 03 08	Capital - Skate Park Demolition				0	0	0	0	0
100 4010 600 03 00	Capital - Small Equipment Replacement				3,108	1,398	3,000	3,000	3,000
TOTAL CAPITAL EXPENDITURES					3,108	1,398	3,000	3,000	3,000
TOTAL DEPARTMENT BUDGET					\$168,930	\$165,479	\$160,296	\$160,296	\$171,574
Budget to Budget Increase/(Decrease)								11,278	
Percentage of Change									7.0%

Budget Highlights:  
100.4010.565.00.00 Internal Service Funds decrease due to reduction in replacement payments for vehicles and equipment

# WATER OPERATIONS BUDGET

## WATER OPERATIONS 410 4041

Description				Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>PERSONNEL</b>								
410 4041 410 10 00	Salaries			\$277,917	\$316,442	\$316,412	\$316,412	\$294,694
410 4041 410 20 00	Part Time Salaries			11,682	10,096	16,000	16,000	0
410 4041 410 30 00	Overtime			10,338	15,188	11,757	11,757	12,428
410 4041 410 35 00	Stand By			6,920	7,267	8,240	8,240	7,978
410 4041 420 51 00	CalPERS Unfunded Liability			13,056	16,016	20,496	20,496	22,386
410 4041 420 00 00	Fringe Benefits			131,623	193,579	216,907	216,907	204,531
<b>TOTAL PERSONNEL</b>				<b>451,536</b>	<b>558,588</b>	<b>589,813</b>	<b>589,813</b>	<b>542,018</b>
<b>OPERATIONS &amp; MAINTENANCE</b>								
410 4041 510 01 00	Contract Services			11,326	14,772	18,000	18,000	18,000
410 4041 510 10 00	Professional Services			11,131	4,040	10,000	10,000	10,000
410 4041 510 11 00	Professional Services-GIS Maintenance			0	0	2,000	2,000	2,000
410 4041 510 12 00	Professional Services - Lab			14,888	8,370	18,000	18,000	18,000
410 4041 510 16 00	Professional Services-MVES			0	0	0	20,350	42,000
410 4041 510 15 00	Professional Services - Secondary Water System Plan			560	0	5,000	5,000	4,000
410 4041 515 01 00	Utilities			334,516	349,631	270,000	270,000	280,000
410 4041 521 01 00	Office Supplies			439	591	1,200	1,200	1,200
410 4041 521 02 00	Special Supplies			18,885	19,902	21,650	21,650	26,000
410 4041 521 02 01	Water Meters			996	0	5,000	5,000	5,000
410 4041 521 03 00	Special Supplies - Chlorine			17,177	14,528	26,000	26,000	20,000
410 4041 521 06 00	Uniforms			2,066	1,906	2,600	2,600	2,600
410 4041 521 07 00	Postage			0	91	500	500	500
410 4041 540 02 00	Equipment Rental - Lease			1,313	1,374	2,000	2,000	2,000
410 4041 551 01 00	Communications - Telephone			3,617	3,670	4,000	4,000	4,000
410 4041 551 02 00	Communications - Cellular Phone			2,125	2,163	2,000	2,000	2,000
410 4041 552 01 00	Public Notices/Consumer Conf. Report			0	0	400	400	400
410 4041 554 01 00	Training, Travel & Meetings			1,497	1,050	2,500	2,500	3,500
410 4041 555 01 00	State Fees & Permits			12,863	15,839	18,000	18,000	21,000
410 4041 555 02 00	Upper Kings Basin Water Forum			3,500	3,500	3,500	3,500	3,500
410 4041 555 03 00	North Kings Groundwater Sustainability Agency			21,000	16,000	5,000	5,000	5,000
410 4041 565 00 00	Internal Service Funds			58,380	62,303	75,892	75,892	80,308
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>				<b>516,278</b>	<b>519,729</b>	<b>493,242</b>	<b>513,592</b>	<b>551,008</b>
<b>CAPITAL</b>								
410 4041 600 03 00	Water Conservation Measures			1,481	1,657	8,000	8,000	6,000
410 4041 600 03 01	Double LL- New Chlorine Analyzer			0	0	0	0	6,000
410 4041 600 03 04	Well 12 Emergency Repairs			12,738	0	0	11,907	0
410 4041 600 03 45	Well 15 Emergency Repairs			0	12,576	0	0	0
410 4041 600 03 46	Well 17 Emergency Repairs			11,945	0	0	0	0
410 4041 600 03 20	Capital Improvement - Security Cameras at Well Sites			0	0	15,000	0	0
410 4041 600 03 05	Capital Improvement - Update PLC /Scada Upgrade/Flowmeter Readings			9,916	0	0	0	2,500
410 4041 600 03 43	Storage Tank Booster Pumps			0	0	0	0	4,000
410 4041 600 03 44	Radio Commun. for water wells (6)/ Scada Historian			18,750	0	0	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>				<b>54,830</b>	<b>14,233</b>	<b>23,000</b>	<b>19,907</b>	<b>18,500</b>
<b>TOTAL DEPARTMENT BUDGET</b>				<b>\$1,022,644</b>	<b>\$1,092,550</b>	<b>\$1,106,055</b>	<b>\$1,123,312</b>	<b>\$1,111,526</b>
Budget to Budget Increase/((Decrease)								5,471
Percentage of Change								0.5%

Budget Highlights:

410.4041.410.10.00 Salaries Increase due to Promotion of Personnel in the water & wastewater treatment plant.

410.4041.510.12.00 Professional Services - Lab - Additional Expenses for UCMR4

410.4010.410.20.00 Part-Time Wages Increase due to demand of services during the months of (May- Oct)

410.4041.565.00.00 Internal Service Funds increase due to increase in maintenance cost for vehicles & technology and the addition of vehicles

# SEWER OPERATIONS BUDGET

## SEWER OPERATIONS 420 4042

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>PERSONNEL</b>									
420 4042 410 10 00	Salaries				\$232,391	\$272,957	\$300,873	\$300,873	\$278,619
420 4042 410 20 00	Part Time Salaries				44	0	0	0	0
420 4042 410 30 00	Overtime				8,887	14,202	7,500	7,500	7,500
420 4042 410 35 00	Stand By				6,018	6,897	7,751	7,751	7,478
420 4042 420 51 00	CalPERS Unfunded Liability				12,231	15,210	19,490	19,490	21,165
420 4042 420 00 00	Fringe Benefits				109,191	162,340	167,787	167,787	159,128
<b>TOTAL PERSONNEL</b>					<b>368,762</b>	<b>471,606</b>	<b>503,400</b>	<b>503,400</b>	<b>473,890</b>
<b>OPERATIONS &amp; MAINTENANCE</b>									
420 4042 510 01 00	Contract Services				18,337	27,657	30,000	14,097	30,000
420 4042 510 10 00	Professional Services				1,865	3,915	2,500	2,138	2,500
420 4042 510 12 00	Professional Services-Laboratory Testing				3,316	4,230	6,000	8,000	9,000
420 4042 510 16 00	Professional Services-MVES				0	0	0	20,350	42,000
420 4042 515 01 00	Utilities				223,572	197,729	245,000	150,000	190,000
420 4042 515 02 00	Utilities (Lift Station)				1,304	1,347	1,800	1,800	2,000
420 4042 521 01 00	Office Supplies & Postage				461	843	1,000	1,000	1,000
420 4042 521 02 00	Special Supplies				24,962	23,640	35,000	35,000	45,000
420 4042 521 03 00	Special Supplies-Polymer				25,297	8,558	25,000	25,000	30,000
420 4042 521 04 00	Special Supplies-Major Repairs				0	0	25,000	30,000	55,000
420 4042 521 06 00	Uniforms				1,621	1,723	1,650	1,650	1,650
420 4042 540 00 00	Equipment Rent - Lease				1,313	1,374	1,500	1,500	1,500
420 4042 551 01 00	Communications - Telephone				3,616	3,667	4,000	4,000	4,000
420 4042 551 02 00	Communications - Cellular Phone				2,125	2,069	2,000	2,000	2,500
420 4042 554 01 00	Training, Travel & Meetings				387	339	2,500	2,500	2,500
420 4042 555 01 00	State Fees & Permits				28,759	33,281	35,000	35,000	38,000
420 4042 555 05 00	Property Taxes - Fresno Co - Solar Array				0	0	500	500	500
420 4042 565 00 00	Internal Service Funds				56,088	60,945	69,244	69,244	84,143
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>					<b>393,023</b>	<b>371,315</b>	<b>487,694</b>	<b>403,778</b>	<b>541,293</b>
<b>CAPITAL</b>									
420 8000 600 03 63	Aluminum Biolac Barge - pontoons for Barge (16/17)				0	0	0	0	2,000
420 8000 600 03 07	Goldenrod/CA Sewer Lift Statio				0	8,743	0	0	0
420 4042 600 03 20	Capital Outlay-Forklift Trailer				0	0	0	0	0
420 4042 600 03 23	Capital Outlay-Pond 8 - Finish Grading				0	0	0	0	0
420 4042 600 03 05	Capital Improvement - Update PLC /Scada Upgrade/Flowmeter Readings				9,916	0	0	0	2,500
420 4042 600 03 44	Radio Comm. for Kearney&Siskiyou(1)/Scada Historian				3,125	0	0	0	0
420 4042 600 03 52	Catwalk for South Side of Screw Press				0	0	0	0	0
410 4041 600 03 43	Storage Tank Booster Pumps				0	0	0	0	4,000
<b>TOTAL CAPITAL EXPENDITURES</b>					<b>13,041</b>	<b>8,743</b>	<b>0</b>	<b>0</b>	<b>4,500</b>
<b>TOTAL DEPARTMENT BUDGET</b>					<b>\$774,826</b>	<b>\$851,664</b>	<b>\$991,094</b>	<b>\$907,179</b>	<b>\$1,019,684</b>
Budget to Budget Increase/(Decrease)								28,589	
Percentage of Change								2.9%	

### Budget Highlights:

420.4042.510.01.00 Includes cost to cover Sewer System Management Plan

420.4042.410.10.00 Salaries Increase due to Promotion of Personnel in the water & wastewater treatment plant.

420.4042.565.00.00 Internal Service Funds increase due to increase in maintenance cost for vehicles & technology and the addition of vehicles

# STORM DRAIN OPERATIONS BUDGET

## STORM DRAIN OPERATIONS 470 4047

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022	
<b>PERSONNEL</b>										
470	4047	410	10	00	Salaries	\$22,261	\$32,649	\$33,321	\$33,321	\$44,144
470	4047	410	30	00	Overtime	1,575	2,280	2,500	2,500	2,500
470	4047	410	35	00	Stand By	873	1,058	1,243	1,243	1,374
470	4047	420	51	00	CalPERS Unfunded Liability	1,008	1,729	2,158	2,158	3,353
470	4047	420	00	00	Fringe Benefits	12,278	18,610	21,656	21,656	27,517
<b>TOTAL PERSONNEL</b>					<b>37,995</b>	<b>56,325</b>	<b>60,878</b>	<b>60,878</b>	<b>78,888</b>	
<b>OPERATIONS &amp; MAINTENANCE</b>										
470	4047	510	01	00	Contract Services	0	560	1,000	1,400	2,000
470	4047	515	01	00	Utilities	1,019	1,015	1,000	1,000	1,000
470	4047	521	01	00	Office Supplies	43	3	100	100	100
470	4047	521	02	00	General Supplies	4,026	5,022	7,500	7,500	7,500
470	4047	521	06	00	Uniforms	226	248	400	400	400
470	4047	521	07	00	Postage	490	396	500	500	500
470	4047	540	00	00	Lease Payment (PFA Bond)	1,717	1,724	1,730	1,730	492
470	4047	550	00	00	Insurance	4,317	4,211	5,530	5,530	6,871
470	4047	551	02	00	Communications - Cellular Phone	121	147	150	150	150
470	4047	555	04	00	Taxes & Assessments (Fresno Irrig. Dist.)	1,397	1,435	1,500	1,500	1,500
470	4047	555	05	00	Property Taxes - Fresno County	165	173	180	180	180
470	4047	560	00	00	Administration & Overhead	7,453	7,453	7,453	7,453	7,453
470	4047	565	00	00	Internal Service Funds	8,713	8,123	10,116	10,116	12,173
470	4047	590	00	00	Bad Debt Write Off;s	0	799	50	50	50
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>					<b>29,687</b>	<b>31,309</b>	<b>37,209</b>	<b>37,609</b>	<b>40,369</b>	
<b>CAPITAL</b>										
470	4047	600	03	44	Radio Communications (1)	2,961	0	0	0	0
470	4047	600	03	01	Lions and Kearney Storm Lift Comm. Upgrades	0	0	0	0	4,000
470	4047	600	03	02	Lions and Kearney Storm Spare Pumps (2)	0	0	0	0	12,000
<b>TOTAL CAPITAL EXPENDITURES</b>					<b>2,961</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,000</b>	
<b>TOTAL DEPARTMENT BUDGET</b>					<b>\$70,643</b>	<b>\$87,634</b>	<b>\$98,087</b>	<b>\$98,487</b>	<b>\$135,257</b>	
Budget to Budget Increase/(Decrease)									37,169	
Percentage of Change									37.9%	

### Budget Highlights:

Annual Bond Lease Payment Breakdown is located in the PFA Budget  
470.4047.565.00.00 Internal Service Funds increase due to increase in maintenance cost for vehicles & technology and the addition of vehicles

Note: Personnel cost increase due to change on percentage allocation according to daily tasks & responsibilities

# LANDSCAPE AND LIGHTING BUDGET

## LANDSCAPE & LIGHTING DISTRICT 750 4075

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>PERSONNEL</b>									
750 4075 410 10 00	Salaries		\$59,177		\$76,089		\$82,343	\$82,343	\$88,787
750 4075 410 20 00	Part Time Salaries		3,951		18,841		21,600	21,600	49,944
750 4075 410 30 00	Overtime		3,745		3,795		5,000	5,000	5,000
750 4075 410 35 00	Stand By		1,851		1,756		1,562	1,562	1,396
750 4075 410 37 00	Vehicle Allowance		0		49		84	84	84
750 4075 420 51 00	CalPERS Unfunded Liability		2,548		4,392		5,334	5,334	6,745
750 4075 420 00 00	Fringe Benefits		29,735		38,284		51,128	51,128	60,273
<b>TOTAL PERSONNEL</b>					<b>101,008</b>	<b>143,206</b>	<b>167,051</b>	<b>167,051</b>	<b>212,228</b>
<b>OPERATIONS &amp; MAINTENANCE</b>									
750 4075 510 10 00	Professional Services-Assessments		3,778		1,983		4,000	4,000	4,000
750 4075 515 01 00	Utilities		26,383		20,392		32,000	32,000	32,000
750 4075 521 02 00	General Supplies		13,296		12,534		13,000	13,000	13,000
750 4075 521 01 00	Office Supplies		0		0		200	200	200
750 4075 521 06 00	Uniforms		664		667		750	750	750
750 4075 540 00 00	Lease Payment (PFA Bond)		2,576		2,584		2,579	2,579	738
750 4075 540 01 00	Equipment Rent - Lease(tree removal)		0		0		2,000	2,000	2,000
750 4075 550 00 00	Insurance		3,238		3,158		4,148	4,148	5,153
750 4075 551 02 00	Communications - Cellular Phone		303		257		400	400	400
750 4075 554 01 00	Training, Travel & Meetings		0		0		300	300	300
750 4075 555 04 00	Taxes & Assessments (F.I.D.)		110		63		65	65	65
750 4075 560 00 00	Administration & Overhead		7,956		7,956		7,956	7,956	7,956
750 4075 565 00 00	Internal Service Funds		20,036		16,804		18,889	18,889	19,235
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>					<b>78,340</b>	<b>66,397</b>	<b>86,287</b>	<b>86,287</b>	<b>85,797</b>
<b>CAPITAL</b>									
750 4075 600 03 35	Capital Outlay-Dump Trailer for Walker Mower		0		9,000		0	0	0
750 4075 600 03 37	Capital Outlay-Mower		0		0		0	0	0
750 4075 600 03 49	Capital Outlay-Walk Behind Trencher - Used		0		0		0	0	0
750 4075 600 03 99	Capital Outlay-Accounting Software Upgrade		0		0		0	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>					<b>0</b>	<b>9,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT EXPENDITURES</b>					<b>\$179,348</b>	<b>\$218,603</b>	<b>\$253,338</b>	<b>\$253,338</b>	<b>\$298,025</b>
Budget to Budget Increase/(Decrease)								44,687	
Percentage of Change								17.6%	

### Budget Highlights:

Revenue: L & L assessments will generate approximately \$240,907 in FY 2020/21  
 750.4075.410.20.00 Part-Time Wages Increase due to demand of services during the months of (May- Oct)  
 750.4075.565.00.00 Internal Service Funds increase due to increase in maintenance cost for vehicles & technology and the addition of vehicles  
 Note: Personnel cost increase due to change on percentage allocation according to daily tasks & responsibilities

# STREET MAINTENANCE – MEASURE C BUDGETS

## MEASURE C - FLEXIBLE FUNDS 880 4088

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>PERSONNEL</b>									
880 4088 410 10 00	Salaries				\$82,241	\$96,176	\$101,941	\$101,941	\$137,934
880 4088 410 20 00	Part Time Wages				131	0	0	0	0
880 4088 410 30 00	Overtime				2,817	3,250	4,500	4,500	4,500
880 4088 410 35 00	Stand By				1,448	1,566	1,631	1,631	1,595
880 4088 410 37 00	Vehicle Allowance				0	79	136	136	136
880 4088 420 51 00	CalPERS Unfunded Liability				3,645	5,171	6,603	6,603	10,478
880 4088 420 00 00	Fringe Benefits				40,291	43,009	57,398	57,398	73,456
<b>TOTAL PERSONNEL</b>					<b>130,571</b>	<b>149,252</b>	<b>172,210</b>	<b>172,210</b>	<b>228,099</b>
<b>OPERATIONS &amp; MAINTENANCE</b>									
880 4088 510 01 00	Contract Services				619	5,041	3,500	3,500	3,500
880 4088 510 05 00	Tree Trimming				0	5,876	15,000	15,000	15,000
880 4088 521 01 00	Office Supplies				336	490	600	600	600
880 4088 521 06 00	Uniforms				977	965	1,200	1,200	1,200
880 4088 550 00 00	Insurance				8,634	8,421	11,061	11,061	13,742
880 4088 551 01 00	Communications - Telephone				1,652	1,811	1,766	1,766	1,766
880 4088 552 01 00	Public Notice				0	0	200	200	200
880 4088 554 01 00	Travel/Conferences/Meetings				80	482	700	700	700
880 0099 557 86 00	Transfer to Fund 860 (Transit)				13,381	1,728	0	0	0
880 4088 565 00 00	Internal Service Funds				24,831	22,467	26,062	26,062	31,405
880 4088 521 50 00	Street Field Operations				3,863	3,468	4,000	100	4,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>					<b>54,371</b>	<b>50,749</b>	<b>64,089</b>	<b>60,189</b>	<b>72,113</b>
<b>CAPITAL</b>									
880 4088 600 03 99	Capital Outlay-New Accounting Software System				0	0	0	0	0
880 4088 600 04 99	Capital Outlay-ADA Projects				0	0	0	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>					<b>\$184,942</b>	<b>\$200,001</b>	<b>\$236,299</b>	<b>\$232,399</b>	<b>\$300,212</b>
Budget to Budget Increase/(Decrease)								63,914	
Percentage of Change								27.0%	

### Budget Highlights:

880.4088.565.00.00 Internal Service Funds increase due to increase in maintenance cost for vehicles and technological equipment  
 880.0099.557.01.00 Transfer to Transit in FY 20-21 and beyond eliminated due to Transit services transferred to FCOG  
 880.4088.521.50.00 Street Field operations decrease due to COVID-19, it is expected to return to normal for FY 21-22

## MEASURE C - ADA 881 4088

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022	
CAPITAL										
881	4088	600	04	99	Capital Outlay-ADA Projects	\$12,128	\$6,618	\$6,610	\$6,610	\$6,482
					TOTAL CAPITAL EXPENDITURES	12,128	6,618	6,610	6,610	6,482
					TOTAL DEPARTMENT BUDGET	\$12,128	\$6,618	\$6,610	\$6,610	\$6,482
							Budget to Budget Increase/(Decrease)	(128)		
							Percentage of Change		-1.9%	

## MEASURE C - STREET MAINTENANCE 882 4088

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022	
PERSONNEL										
882	4088	410	10	00	Salaries	\$71,765	\$82,480	\$80,591	\$80,591	\$96,535
882	4088	410	20	00	Part Time Wages	174	0	0	0	0
882	4088	410	30	00	Overtime	2,509	2,931	4,500	4,500	4,500
882	4088	410	35	00	Stand By	1,281	1,446	1,235	1,492	1,541
882	4088	410	37	00	Vehicle Allowance	0	68	0	87	116
882	4088	420	51	00	CalPERS Unfunded Liability	3,194	4,482	4,642	4,482	7,333
882	4088	420	00	00	Fringe Benefits	35,129	36,505	44,129	44,129	53,893
					TOTAL PERSONNEL	114,051	127,911	135,097	135,281	163,917
OPERATIONS & MAINTENANCE										
882	4088	510	10	00	Professional Services-Pavement Mgmt. Maint. Fees	1,500	1,500	1,500	1,500	1,500
882	4088	550	00	00	Insurance	4,317	4,211	5,530	5,530	6,871
882	4088	565	00	00	Internal Service Funds	21,616	19,222	21,899	21,899	25,272
					TOTAL OPERATIONS & MAINTENANCE	27,433	24,932	28,929	28,929	33,643
CAPITAL										
882	8000	600	03	66	FY21/22 Street Rehabilitation Project - Various Streets	0	0	0	0	250,000
882	8000	600	03	48	Street Sealing Project	118,063	0	0	0	0
882	8000	600	04	99	ADA Projects	983	0	0	0	0
					TOTAL CAPITAL EXPENDITURES	119,046	0	0	0	250,000
					TOTAL DEPARTMENT BUDGET	\$260,530	\$152,843	\$164,026	\$164,210	\$447,560
							Budget to Budget Increase/(Decrease)	(283,534)		
							Percentage of Change		172.9%	

Budget Highlights:  
882.4088.565.00.00 Internal Service Funds increase due to increase in maintenance cost for vehicles and technological equipment  
882.8000.60.000.00 FY21/22 Street Rehabilitation Project - Total Cost \$750,000, 250,000 Gas Tax (Measure C), \$500,000 SB1 RRMA

# STREET MAINTENANCE – TDA AND OTHER BUDGET

## 8x0 40xx (800, 810, 820, 830, 840, 850, 870)

Description				Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022		
<b>FUND 800 - STREET SWEEPING</b>										
<b>OPERATIONS &amp; MAINTENANCE</b>										
800	4080	510	01	00	Contract Services-Street Sweeping	\$87,350	\$86,550	\$93,500	\$93,500	\$95,075
					<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>87,350</b>	<b>86,550</b>	<b>93,500</b>	<b>93,500</b>	<b>95,075</b>
<b>FUND 810 - HIGHWAY USERS TAX 2105</b>										
<b>OPERATIONS &amp; MAINTENANCE</b>										
810	4081	510	05	00	Tree Trimming	9,848	1,500	0	0	0
810	4081	510	06	00	Traffic Signal Maintenance	4,909	8,617	7,600	7,600	7,600
810	4081	510	07	00	Street Light Improvement Installment Plan	10,065	10,065	10,065	10,065	10,065
810	4081	515	01	00	Utilities-Net of Transfer in from 100.4011	44,045	43,303	50,500	50,500	50,500
					<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>68,867</b>	<b>63,484</b>	<b>68,165</b>	<b>68,165</b>	<b>68,165</b>
<b>FUND 820 - HIGHWAY USERS TAX 2106</b>										
<b>OPERATIONS &amp; MAINTENANCE</b>										
820	4082	510	03	00	Professional Services-Engineering	4,818	8,845	20,000	20,000	20,000
					<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>4,818</b>	<b>8,845</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>CAPITAL</b>										
820	4082	600	03	04	Yard Improvements	0	0	4,500	4,500	4,500
					<b>TOTAL CAPITAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>FUND 830 - HIGHWAY USERS TAX 2107</b>										
<b>OPERATIONS &amp; MAINTENANCE</b>										
830	4083	510	03	00	Professional Services-GIS Mapping	0	2,655	5,000	5,000	5,000
830	4083	510	04	00	Professional Services-Audit	4,094	4,160	4,290	4,290	4,420
					<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>4,094</b>	<b>6,815</b>	<b>9,290</b>	<b>9,290</b>	<b>9,420</b>
<b>FUND 840 - HIGHWAY USERS TAX 2107.5</b>										
<b>OPERATIONS &amp; MAINTENANCE</b>										
840	4084	510	03	00	Professional Services-Engineering	0	0	0	0	0
					<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND 850 - ARTICLE III GAS TAX</b>										
<b>OPERATIONS &amp; MAINTENANCE</b>										
850	4085	600	03	14	Sidewalk Repair	5,128	5,527	10,000	10,000	10,000
					<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>5,128</b>	<b>5,527</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>FUND 870 - ARTICLE VIII GAS TAX</b>										
<b>PERSONNEL</b>										
870	4087	410	10	00	Salaries	108,166	75,780	73,544	73,544	79,370
870	4087	410	20	00	Part Time Wages	3,653	31,401	50,400	50,400	24,600
870	4087	410	30	00	Overtime	3,290	2,196	2,500	2,500	2,500
870	4087	410	35	00	Stand By	1,291	1,141	1,227	1,227	1,040
870	4087	410	37	00	Vehicle Allowance	0	37	63	63	63
870	4087	420	51	00	CalPERS Unfunded Liability	4,750	3,669	4,764	4,764	6,029
870	4087	420	00	00	Fringe Benefits	59,770	37,854	50,406	50,406	47,754
					<b>TOTAL PERSONNEL</b>	<b>180,921</b>	<b>152,078</b>	<b>182,905</b>	<b>182,905</b>	<b>161,355</b>
<b>OPERATIONS &amp; MAINTENANCE</b>										
870	0099	557	80	00	Transfer to Fund 80 - Street Sweeping	11,050	9,461	17,307	17,307	18,000
870	4087	521	02	00	General Supplies	29,652	24,921	35,000	35,000	35,000
870	4087	521	06	00	Uniforms	411	505	500	500	500
870	4087	565	00	00	Internal Service Funds	16,522	14,060	14,903	14,903	19,250
					<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>57,636</b>	<b>48,947</b>	<b>67,710</b>	<b>67,710</b>	<b>72,750</b>

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
CAPITAL									
870	4087	600	03	17	Solar Stop Signs	346	0	4,000	4,000
870	4087	600	03	19	Street Sign Replacement	4,848	4,986	5,000	5,000
TOTAL CAPITAL EXPENDITURES					5,193	4,986	9,000	9,000	9,000
SUMMARY - STREET MAINTENANCE TDA & OTHER									
TOTAL PERSONNEL					180,921	152,078	182,905	182,905	161,355
TOTAL OPERATIONS & MAINTENANCE					227,892	220,168	268,665	268,665	275,410
TOTAL CAPITAL EXPENDITURES					5,193	4,986	13,500	13,500	13,500
TOTAL DEPARTMENT BUDGET					\$414,006	\$377,232	\$465,069	\$465,069	\$450,265
Budget to Budget Increase/(Decrease)								(14,804)	
Percentage of Change									-3.2%

Budget Highlights:

870.4087.410.20.00 -Part-Time Wages Increase due to demand of services during the months of (May- Oct)  
870.4087.41010.00-Salaries decrease due to change on percentage allocation according to daily tasks & responsibilities

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## CAPITAL PROJECTS

# CAPITAL PROJECTS OVERVIEW

A Capital Project is a project that helps maintain or improve the City's asset, often called infrastructure. To be included in the Capital Budget, a project must meet one of the following requirements (criteria): It is a new construction, expansion, renovation, or replacement project for an existing facility or facilities.

The Fiscal Year 2021/2022 Capital Projects Budget includes \$26,727,980 of expenditures including \$3,067,001 of Measure M Capital Projects; \$10,310,764 with Facilities Construction, \$4,503,695 in Parks Construction, \$3,789,956 in Street projects, \$2,171,541 in Water projects, \$1,234,022 in Sewer projects, \$225,000 in Storm Drain and \$260,700 in Park, Facilities and Equipment.

## STREET CONSTRUCTION

Streets Capital Projects are paid for from various funding sources, including Measure "C", Article III and Article VIII revenues, Gas Tax, Traffic Congestion Relief (Prop 42), Road Maintenance and Rehabilitation funds, Development Impact Fees and certain State and Federal grants. The funding sources of the various Street projects are indicated in their respective sections of the Street Construction budget page. The major Street projects in Fiscal Year 2021/2022 budget are \$818,400 for Vineland Ave. from California to Kearney Rehabilitation funded by Federal Funds and Local Street Funds; \$750,000 for FY 21/22 Street Rehabilitation Project (Various Street) funded by the Gas Tax and Road Maintenance and Rehabilitation Funds (SB1); and \$570,000 for the Street Overlay Project FY21/22 funded by Local Street Funds.

## WATER CONSTRUCTION

The major projects in this category are the \$1,388,541 Well 18 Project which will be funded from State Funds (SDWSRF). The Water Meter System Installation Project for City Facilities and Commercial Services at \$312,000, the Emergency Generators for Well 12 and 14 funded from State Funds and the \$50,000 Pipeline/Service Replacement and \$50,000 fixed network metering funded from Water Fund Operational Reserves.

## SEWER FACILITIES CONSTRUCTION

The major projects in this category are \$366,000 for the Biolac Sludge Dredging, \$200,000 Biolac System Rebuild funded by Sewer Fund Operational Reserves, and the \$205,422 WWTP Improvements Planning Grant which will be funded from State Funds (CSWRF).

## PARK CONSTRUCTION GRANTS/OTHER PROJECTS

The major project in this category is \$7,700,696 for the East Side Community Park, which \$4,503,695 is expected to be funded with State Grants, \$130,000 DIF's and \$3,067,001 with Measure M funds; and several other projects funded by General Fund reserves are included in this category such as the \$70,000 Community Center Parking Lot and HVAC System, the \$65,000 Coleman Grand Stand Replacement and the \$50,000 City Wide Camera Project.

## BUILDING AND FACILITIES

This section of the Capital Projects Budget includes new City's Facilities such as the \$496,446 Animal Shelter funded from Measure M and DIF's, \$4,200,000 Multigenerational Center and \$6,150,000 Police Station which will be funded with Measure M funds, General Fund Reserves and future grants

# CAPITAL PROJECTS SUMMARY

CAPITAL IMPROVEMENT PROJECTS		
Fiscal Year 2021/2022		
Project	Funding Source	Estimated Cost
<b>Streets</b>		
Street Sealing Project 21/22	Local Street Funds	\$570,000
High Visibility Crosswalk Striping	Local Street Funds	80,000
Median Landscaping Renovation	Local Street Funds	25,000
RSTP - Kearney Blvd Rehabilitation-Madera to Vineland	Federal Grant/Local Street Funds	518,511
RSTP Vineland Ave Widening(Del Norte/First South Side)	Local Street Funds/Federal Grant	391,144
CMAQ -Stanislaus/San Joaquin Alley Paving	Local Street Funds/Federal Grant	150,401
Annual Streets Lights Installation (2nd Phase)	SB1 (MOU from General Fund)	20,200
STBG - Vineland Ave. Rehab- CA to Kearney	Local Street Funds/Federal Grant	818,400
STBG - Kearney Blvd.Reh.Park-Del Norte	Local Street Funds/Federal Grant	541,500
Sidewalk Repair	Local Street Funds	10,000
FY21/22 Street Rehabilitation Project - Various Streets	Local Street Funds/SB1	750,000
	<b>Total Street Capital Projects</b>	<b>3,875,156</b>
<b>Water</b>		
Water Conservation Measures	Water Fund	6,000
Fire Hydrant Replacements	Water Fund	10,000
CALOES- Well No 12&14 Emergency Generators	State Grant Funding	300,000
Well No. 18 (SDWSRF)	State Grant Funding	1,388,541
Water Meter Installation Project (City Facilities&Commercial)	Water Fund	312,000
Water Storage Tanks (painting and Cleaning)	Water Fund	26,000
Valve Exerciser	Water Fund	15,000
Well distribution System update	Water Fund	20,000
Fixed Network Metering	Water Fund	50,000
Pipeline /Service Replacement	Water Fund	50,000
	<b>Total Water Capital Projects</b>	<b>2,177,541</b>
<b>Sewer</b>		
Expand WWTP Office	Sewer Fund	50,000
CSWRF WWTP Impr. Planning Grant	State Grant Funding	205,422
WWTP Biolac System Rebuild	Sewer Fund	200,000
WWTP Biolac Sludge Dredging	Sewer Fund	366,000
Headworks Traveling Screen	Sewer Fund	87,600
Fixed Network Metering	Sewer Fund	100,000
Sewer Main Replacement	Sewer Fund	100,000
	<b>Total Sewer Capital Projects</b>	<b>1,109,022</b>
<b>Solid Waste</b>		
Carts-New Residential Developments	Solid Waste	28,000
	<b>Total Solid Waste Capital Projects</b>	<b>28,000</b>
<b>Storm Drain</b>		
Regrade B Street Basin	Storm Drain DIF's	225,000
		0
<b>Landscape and Lighting District</b>		
<b>Parks, Facilities &amp; Equipment</b>		
Animal Shelter	GF- Measure M	496,446
Multigenerational Center	GF- Measure M	4,200,000
Police Station	GF- Measure M	6,150,000
East side Community Park (25 Acres with Soccer fields)	GF- Measure M	7,700,696
Baseball Field Improvements	General Fund Reserves	3,500
UpgradeAudio/Video Council Chamber	DIF	46,000
Kerckhoff Pk ATT Storage Building Replacement (Reimbursed)	General Fund Reserves	30,000
Community Center Ext/Inte. Painting/Wall/Parking Lot/HVAC	General Fund Reserves	70,000
Coleman Grand Stand Replacement & Paint	General Fund Reserves	65,000
Sr. Center Termite Treatment	General Fund Reserves	12,000
Stanislaus Park - Design and Construction	CDBG Funds/DIF	14,000
Park Facil. Repairs-Lions/Rotary/Plaza Park Rest. Demo	General Fund Reserves	10,000
City Wide Camera Project	General Fund Reserves	50,000
	<b>Total Parks &amp; Other Facilities</b>	<b>18,847,642</b>
<b>Vehicle/Equipment Replacement</b>		
Patrol Vehicle	Vehicle and Equipment Fund	161,456
Alternative Fuel Vehicles (1) Diesel 3/4 Ton	Vehicle and Equipment Fund	42,000
Crafco 46950 Supre Shot 60D Crack Sealer (replacement)	Vehicle and Equipment Fund	47,102
60" Mower - New/72" Gas Riding Mower	Vehicle and Equipment Fund	13,000
Power Light Tower (replacement)	Vehicle and Equipment Fund	9,400
Utility Locating System	Vehicle and Equipment Fund	6,024
2021 Flail Tractor Mower	Vehicle and Equipment Fund	6,000
Pickups (2)-Reg Long Bed(3/4, 1/2 Ton) - 1 WWTP/1Public Works	Vehicle and Equipment Fund	60,000
	<b>Total Vehicles &amp; Equipment</b>	<b>344,982</b>
	<b>Total Major Capital Expenditures</b>	<b>26,607,343</b>
	<b>Total Minor Capital Expenditures</b>	<b>120,636.25</b>
	<b>Total Capital Expenditures</b>	<b>\$26,727,980</b>

# PARKS, FACILITIES AND EQUIPMENT BUDGET

## 100 8000

Description						Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>CONSTRUCTION</b>										
Facilities										
100	8000	600	03	05	Kerckhoff Coleman Ballfield Lights Power Panel Upgrade	0	17,680	0	5,000	0
100	8000	600	03	06	Soroptimist Park Shade Cover Replacement	0	0	0	0	0
100	8000	600	03	07	Coleman Grand Stand Replacement & Paint	0	0	0	0	65,000
100	8000	600	03	08	City Hall - Roof Repair/Replacement	0	0	0	0	0
100	8000	600	03	11	Community Center Stage & Cabinets Refinishing	4,280	0	0	0	0
100	8000	600	03	12	Facility Repairs & Equip.	22,754	9,893	0	0	0
100	8000	600	03	28	Baseball Field Improvements	3,550	2,458	3,500	0	3,500
100	8000	600	03	56	Technology Upgrade at Senior Center and CTC	0	0	0	0	0
100	8000	600	03	57	Architectural Signage for Future Buildings	10,905	0	0	0	0
100	8000	600	03	70	Soroptimist Park - Restroom Addition	0	0	0	0	0
100	8000	600	03	71	Soroptimist Park - Playground Resurfacing	0	0	0	0	0
100	8000	600	03	80	Telephone Equipment (50% - Split with Wtr/Swr/SW)	15,394	0	0	0	0
100	8000	600	03	73	Kiwanis Park Solar Lights	42,129	506	0	0	0
100	8000	600	03	74	Scout Hut Ceiling Major Repair	470	0	38,000	38,000	0
100	8000	600	03	69	Community Center Ext/Inte. Painting/Wall/ Parking Lot/HVAC	6,174	0	40,000	40,000	70,000
100	8000	600	03	75	Kerckhoff Pk Old Pool Building Demo/ Garage Door Replacement	0	0	26,000	13,000	0
100	8000	600	03	76	Dog Park Project Equipment	0	0	10,000	0	0
100	8000	600	03	44	Radio Replacements (Hand Held (26 FY18-19))	100,645	0	0	0	0
100	8000	600	03	67	Del Norte Ave. Reconstruction-Kearney to C Street	20,200	0	0	0	0
100	8000	600	00	00	Comm. Programs COVID-19	0	0	0	71,125	0
100	8000	600	06	00	Annual Streets Lights Installation (1st Phase)	0	40,046	20,200	20,200	20,200
100	8000	600	03	09	Sr. Center Termite Treatment	0	0	12,000	0	12,000
100	8000	600	03	50	Park Facil. Repairs-Lions/Rotary/Plaza Park Rest. Demo	0	6,344	0	0	10,000
100	8000	600	03	15	Kiwanis Park Playground Replacement(City Match)	0	17,353	7,600	17,600	0
100	8000	600	03	54	City Wide Camera Project	0	0	50,000	0	50,000
100	8000	600	03	95	Kerckhoff Pk ATT Storage Building Replacement (Reimbursed)	0	0	0	0	30,000
100	8000	600	03	98	Police Dept. HVAC & Roof Repair	0	18,855	0	0	-
<b>TOTAL FACILITIES</b>						<b>226,501</b>	<b>113,136</b>	<b>207,300</b>	<b>204,925</b>	<b>260,700</b>
<b>EQUIPMENT</b>										
100	8000	600	03	99	New Accounting Software System	0	0	0	0	0
<b>TOTAL EQUIPMENT</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPARTMENT BUDGET</b>						<b>\$226,501</b>	<b>\$113,136</b>	<b>\$207,300</b>	<b>\$204,925</b>	<b>\$260,700</b>
Budget to Budget Increase/(Decrease)										53,400
Percentage of Change										25.8%

### Budget Highlights:

100.8000.600.03.67 Del Norte Ave Reconstruction- Kearney to Street expense correspond to the MOE amount required by SB1 in FY 18/19  
 100.8000.600.06.00 New Annual Streets Lights Installation corresponds to the MOE amount required by SB1  
 100.8000.600.03.95 Kerckhoff Park ATT Storage Building Replacement (Reimbursed by ATT new lease agreement cell tower)

# CDBG CONSTRUCTION BUDGET

## CDBG CONSTRUCTION 120 8000

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>EXPENDITURES:</b>									
120	8000	600	03	58	Stanislaus Park - Design and Construction	\$46,578	\$49,952	\$650,000	\$834,610
120	8000	600	03	55	Food Bank Program 2021	0	0	0	30,000
TOTAL DEPARTMENT BUDGET					\$46,578	\$49,952	\$650,000	\$864,610	\$61,000
Budget to Budget Increase/(Decrease)								(589,000)	
Percentage of Change									-90.6%

### Budget Highlights:

FY20-21 CDBG awarded \$77K to help with food shortages due to COVID-19. Therefore, the City joined forces with the Food Bank in the City to facility the delivery of the food in the community

# FACILITIES CONSTRUCTION BUDGET

## FACILITIES CONSTRUCTION AND EQUIPMENT 140 8000

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>CONSTRUCTION</b>									
140 8000 540 00 00	Lease Payment (PFA Bond)				\$51,523	\$51,730	\$51,893	\$51,893	\$14,764
140 8000 600 03 70	Animal Shelter				37,975	106,321	0	105,558	0
140 8000 600 03 71	Multigenerational Center				0	0	4,150,000	0	4,150,000
140 8000 600 03 72	Police Station				0	0	6,100,000	0	6,100,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>					<b>89,498</b>	<b>158,051</b>	<b>10,301,893</b>	<b>157,451</b>	<b>10,264,764</b>
<b>EQUIPMENT</b>									
140 8000 600 03 00	Capital Equipment-Upgrade Agenda Manager Software				0	0	6,000	28,118	0
140 8000 600 03 01	Capital Equipment-Upgrade Audio/Video Council Cham.				0	0	0	0	46,000
<b>TOTAL CAPITAL EXPENDITURES</b>					<b>0</b>	<b>0</b>	<b>6,000</b>	<b>28,118</b>	<b>46,000</b>
<b>TOTAL DEPARTMENT BUDGET</b>					<b>\$89,498</b>	<b>\$158,051</b>	<b>\$10,307,893</b>	<b>\$185,569</b>	<b>\$10,310,764</b>
Budget to Budget Increase/(Decrease)									2,871
Percentage of Change									0.0%

### Budget Highlights:

Annual Bond Lease Payment Breakdown is located in the PFA Budget.

FY 20-21 Upgrade for Agenda Manager Software (Acquired 2008)

FY 21-22 Upgrade Audio and Video for the City Council Chamber

Note: Animal Shelter, Multigenerational Center, and Police Station, appropriated funds from General Fund reserves, DIFs and Measure M

# WATER CONSTRUCTION BUDGET

**XX0 8000 (410, 520-540, 780)**

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>WATER OPERATIONS</b>									
<b>FUND 410</b>									
410	8000	600	04	40	Secondary Water Main - Vineland Widening Project	\$0	\$0	\$0	\$0
410	8000	600	03	99	New Accounting Software System	0	0	0	0
410	8000	600	04	37	Residential Water Meter System Completion	0	0	0	0
410	8000	600	04	38	Water Storage Tanks (painting and Cleaning)	0	0	0	26,000
410	8000	600	04	39	Water Meter Installation Project (City Facilities&Commercial)	122,657	0	30,000	20,000
410	8000	600	04	41	Secondary Water System Agreement	0	0	0	0
410	8000	600	04	42	Chromium 6 Treatment Analysis	0	0	0	0
410	8000	600	04	43	Fire Hydrant Replacements	4,085	0	10,000	10,000
410	8000	600	03	43	Valve Exerciser	0	0	0	0
410	8000	600	04	45	Well distribution System update	0	0	0	20,000
410	0000	250	03	00	Fixed Network Metering	0	50,000	50,000	50,000
410	0000	250	04	00	Pipeline /Service Replacement	0	50,000	50,000	50,000
<b>TOTAL WATER OPERATIONS</b>					126,742	100,000	140,000	130,000	483,000
<b>FUND 780</b>									
780	8000	600	03	37	Water Meter System Completion-Prop 84 Grant	0	0	0	0
780	8000	600	03	38	Well No. 18 (SDWSRF)	16,254	16,254	1,428,078	52,887
780	8000	600	03	39	Double L MHP Water Main (SDWSRF)	1,184,566	1,184,566	0	0
780	8000	600	02	02	CALOES- Well No 12&14 Emergency Generators	0	0	0	300,000
<b>TOTAL STATE GRANT</b>					1,200,819	1,200,819	1,428,078	52,887	1,688,541
<b>WATER FRONT FOOTAGE</b>									
<b>FUND 820 - HIGHWAY USERS TAX 2106</b>									
520	8000	600	03	36	8" & 12" Water Main Extensions for Well 18	0	0	0	0
<b>TOTAL WATER FRONT FOOTAGE</b>					0	0	0	0	0
<b>CAPITAL</b>									
820	4082	600	03	04	Yard Improvements	0	0	4,500	4,500
<b>TOTAL CAPITAL EXPENDITURES</b>					0	0	4,500	4,500	4,500
<b>WATER OVERSIZE</b>									
<b>FUND 530</b>									
530	8000	600	03	00	Reimbursement-Walmart	0	0	0	0
530	8000	600	03	01	Reimbursement-Covington	0	0	0	0
530	8000	600	03	36	8" & 12" Water Main Extensions for Well No. 18	0	0	0	0
<b>TOTAL WATER OVERSIZE</b>					0	0	0	0	0
<b>WATER MAJOR FACILITIES</b>									
<b>FUND 540</b>									
540	8000	600	03	00	Reimbursement-Tract 5160	0	0	0	0
540	8000	600	03	01	Reimbursement-Walmart	0	0	0	0
540	8000	600	03	02	Reimbursement-Covington	0	0	0	0
540	8000	600	03	36	Well 18 - Drilling, Pump & Motor	0	0	0	0
540	8000	600	04	01	Sec.Water Syst. Plan.(Lions Park/Groundwater Recharge)	0	0	60,000	0
<b>TOTAL WATER MAJOR FACILITIES</b>					0	0	60,000	0	0
<b>TOTAL DEPARTMENT BUDGET</b>					\$1,327,562	\$1,300,819	\$1,628,078	\$182,887	\$2,171,541
Budget to Budget Increase/(Decrease)								543,463	
Percentage of Change								33.4%	

# SEWER FACILITIES CONSTRUCTION BUDGET

## XX0 8000 (420, 550-570)

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>WATER OPERATIONS</b>									
<b>FUND 420</b>									
420 8000 600 03 21	WWTP Office Expansion				\$4,450	\$0	\$4,950	\$5,164	\$50,000
420 8000 600 03 25	T-8 Gorman Rupp Pump w/VFD				0	0	25,000	36,267	0
420 8000 600 03 65	Headworks Traveling Screen				0	0	255,500	245,904	87,600
420 8000 600 03 05	Del Norte Sewer Main-18" Parallel Trunk				18,038	0	0	0	0
420 0000 250 03 00	Fixed Network Metering				0	50,000	100,000	100,000	100,000
420 0000 250 04 00	Sewer Main Replacement				0	50,000	100,000	100,000	100,000
420 8000 600 03 43	6" Industrial Blower				0	0	0	27,785	0
420 8000 600 03 63	WWTP Biolac System Rebuild				0	0	0	0	200,000
420 8000 600 03 59	WWTP Biolac Sludge Dredging				0	0	0	0	366,000
<b>TOTAL SEWER OPERATIONS</b>					<b>22,488</b>	<b>100,000</b>	<b>485,450</b>	<b>515,120</b>	<b>903,600</b>
<b>FUND 780</b>									
780 8000 600 03 53	CSWRF WWTP Impr. Planning Grant				0	0	376,000	214,063	205,422
<b>TOTAL STATE GRANT</b>					<b>0</b>	<b>0</b>	<b>376,000</b>	<b>214,063</b>	<b>205,422</b>
<b>SEWER FRONT FOOTAGE</b>									
<b>FUND 550</b>									
550 8000 600 03 05	Del Norte Sewer Main-18" Parallel Trunk				1,973	30,048	0	0	0
<b>TOTAL SEWER FRONT FOOTAGE</b>					<b>1,973</b>	<b>30,048</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SEWER OVERSIZE</b>									
<b>FUND 530</b>									
560 8000 600 03 05	Del Norte Sewer Main--18" Parallel Trunk				0	210,000	0	0	0
<b>TOTAL SEWER OVERSIZE</b>					<b>0</b>	<b>210,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SEWER MAJOR FACILITIES</b>									
<b>FUND 570</b>									
570 8000 700 17 00	Debt Service - SRF Loan Principal				125,000	125,000	125,000	125,000	125,000
570 8000 700 27 00	Debt Service - SRF Loan Interest				0	0	0	0	0
570 8000 600 03 23	Pond #8 Finish Grading				84,079	0	0	0	0
<b>TOTAL SEWER MAJOR FACILITIES</b>					<b>209,079</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
<b>TOTAL DEPARTMENT BUDGET</b>					<b>\$233,539</b>	<b>\$465,048</b>	<b>\$610,450</b>	<b>\$640,120</b>	<b>\$1,234,022</b>
Budget to Budget Increase/(Decrease)								623,572	
Percentage of Change								102.1%	

# STORM DRAIN ACQUISITION AND CONSTRUCTION BUDGET

## 4X0 8000 (480-490)

Description				Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>STORM DRAIN BASIN ACQUISITION</b>								
<b>FUND 480</b>								
480	8000	600	03	00	Reimbursement Tract No. 5266-Covington	\$6,339	\$0	\$0
					TOTAL STORM DRAIN ACQUISITION	6,339	0	0
<b>STORM DRAIN FACILITIES</b>								
<b>FUND 490</b>								
490	8000	600	03	17	Tract No. 5416-Covington Fee Credit Reimb.	0	0	0
490	8000	600	03	19	Tract No. 5515 (Hair)	0	0	0
490	8000	600	03	24	Regrade B Street Basin	553	0	220,000
					TOTAL STORM DRAIN CONSTRUCTION	553	0	220,000
					TOTAL DEPARTMENT BUDGET	\$6,892	\$0	\$220,000
								\$0
								\$228,000

Budget Highlights:

Reimbursements to Developers are made for improvements made as funds become available.

# PARK ACQUISITION AND CONSTRUCTION BUDGET

5x0 8000 (580-590)

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>FUND 580 - PARK DEVELOPMENT</b>									
580 8000 540 00 00	Lease Payment (PFA Bond)				\$20,393	\$20,475	\$20,539	\$20,539	\$5,844
580 4058 510 10 03	Parks & Recreation Master Plan (Park Impact fees)				0	0	12,000	12,000	0
580 8000 600 03 58	Stanislaus Park Design & Construction				46,332	0	120,000	575,000	0
580 8000 600 03 73	East side Community Park (25 Acres with Soccer fields)				950	123,523	5,195,000	390,027	130,000
580 4058 510 10 04	Nortwest Parks Conceptual Master Plan				0	0	0	10,000	0
<b>TOTAL ACQUISITIONS</b>					<b>67,675</b>	<b>143,998</b>	<b>5,347,539</b>	<b>1,007,566</b>	<b>135,844</b>
<b>FUND 590 - PARK DEVELOPMENT-QUIMBY</b>									
590 8000 540 00 00	Lease Payment (PFA Bond)				20,393	20,475	20,539	20,539	5,844
<b>TOTAL PARK DEVELOPMENT</b>					<b>20,393</b>	<b>20,475</b>	<b>20,539</b>	<b>20,539</b>	<b>5,844</b>
<b>TOTAL DEPARTMENT BUDGET</b>					<b>\$88,068</b>	<b>\$164,473</b>	<b>\$5,368,078</b>	<b>\$1,028,105</b>	<b>\$141,687</b>
Budget to Budget Increase/(Decrease)								(5,226,391)	
Percentage of Change								-97.4%	

Budget Highlights:

Annual Bond Lease Payment Breakdown is located in the PFA Budget.

# PARK CONSTRUCTION GRANTS

780 8000

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022	
<b>CONSTRUCTION</b>										
780	8000	600	03	73	Land Watter Conservation Fund (LWCF)- Hart Ranch Park	\$0	\$0	\$0	\$0	\$2,500,000
780	8000	600	04	73	California Natural Resouces Agency(CNRA) -Hart Ranch Park	0	0	0	0	2,003,695
<b>TOTAL CONSTRUCTION</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,503,695</b>	

Budget Highlights:  
The state of California awarded \$4.5 M on grants funding towards the Hart Ranch Park (25 Acres park).  
Measure M and DIF will cover the remaining total cost of the project.

# STREET CONSTRUCTION BUDGET

XX0 8000 (810, 830, 870-930-950)

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>CITY PROJECTS</b>									
<b>GAS TAX 2105 (810)</b>									
810	8000	600	03	35	Median Transition Plan	\$0	\$0	\$0	\$0
810	8000	600	03	36	Madera/Jensen Roundabout Gateway Monument	0	0	0	0
810	8000	600	03	37	High Visibility Crosswalk Striping	0	0	0	0
<b>GAS TAX 2107 (830)</b>									
830	8000	600	03	66	2018 Reconstruction Project - Various Streets	203,110	0	0	0
<b>ARTICLE VIII (870)</b>									
870	8000	600	03	18	2016 Concrete Repair Project	0	0	0	0
870	8000	600	03	35	Median Landscaping Renovation-Phase I	27,756	20,237	25,000	25,000
870	8000	600	03	37	High Visibility Crosswalk Striping	0	0	80,000	80,000
870	8000	600	03	67	Del Norte Ave. Reconstruction-Kearney to C Street	0	204,391	0	0
870	8000	600	03	48	Street Sealing Project(19/20), (21/22)	0	600	280,000	9,400
<b>TOTAL CITY PROJECTS</b>					\$230,865	\$225,228	\$385,000	\$34,400	\$675,000
<b>LOCAL MATCH FOR STATE &amp; FEDERAL PROJECTS</b>									
<b>GAS TAX 2105 (810)</b>									
810	8000	600	03	77	RSTP - Kearney Blvd Rehabilitation-Madera to Vineland	3,062	5,702	0	0
<b>GAS TAX 2106 (820)</b>									
820	8000	600	03	67	Del Norte Ave. Reconstruction-Kearney to C Street	5,593	0	0	0
<b>GAS TAX 2107 (830)</b>									
830	8000	600	03	04	RSTP - California & May Reconstruction (020)	0	0	0	0
830	8000	600	03	81	STBG - Vineland Ave. Rehab- CA to Kearney	0	0	6,194	6,569
830	8000	600	03	07	CMAQ - California Avenue Sidewalk - Phase I	0	0	0	0
830	8000	600	03	64	CMAQ - California Avenue Sidewalk - Phase II	28,392	0	0	0
830	8000	600	03	60	RSTP - Vineland Ave Widening (South) (021)	0	0	0	0
830	8000	600	03	61	CMAQ - Pedestrian Trail (019)	0	0	0	0
830	8000	600	03	78	CMAQ -Stanislaus/San Joaquin Alley Paving	0	0	0	500
<b>ARTICLE VIII (870)</b>									
870	8000	600	03	62	RSTP - Vineland Ave Widening (North)	5,976	6,097	46,280	1,147
870	8000	600	03	60	RSTP - Vineland Ave Widening (South) (021)	3,001	0	0	0
870	8000	600	03	82	STBG - Kerney Blvd.Reh.Park-Del Norte	0	0	0	2,916
870	8000	600	03	15	RSTP - Kearney Blvd. Rehabilitation	47,739	0	0	0
870	8000	600	03	77	RSTP - Kearney Blvd Rehabilitation-Madera to Vineland	0	0	85,682	48,716
870	8000	600	03	79	Street overlay Project FY19/20	0	0	250,000	94,418
<b>MAJOR STREET SIGNALS (920)</b>									
920	8000	600	03	16	CMAQ - Whitesbridge & Vineland Signal	0	0	0	0
920	8000	600	03	00	Reimbursement - WalMart	11,296	0	10,000	10,000
<b>TOTAL LOCAL MATCH</b>					\$105,060	\$11,799	\$398,156	\$164,266	\$749,780

# STREET CONSTRUCTION BUDGET (Cont.)

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>STATE &amp; FEDERAL PROJECTS</b>									
<b>FEDERAL PROJECTS (890)</b>									
890	8000	600	00	01	COVID 19- CARES ACT	\$0	\$38,734	\$0	\$158,203
890	8000	600	03	07	CMAQ - California Ave Sidewalk (Phase I) (024)	0	0	0	0
890	8000	600	03	09	SR2S Pedestrian Safety Improvements (022)	0	0	0	0
890	8000	600	03	15	RSTP - Kearney Blvd Rehabilitation-Siskiyou to Park	368,436	0	0	0
890	8000	600	03	16	CMAQ - Whitesbridge & Vineland Signal (018)	0	0	0	0
890	8000	600	03	17	CalTrans - Whitesbridge & Vineland Signal	0	0	0	0
890	8000	600	03	81	STBG - Vineland Ave. Rehab- CA to Kearney	0	0	47,806	47,806
890	8000	600	03	82	STBG - Kerney Blvd.Reh.Park-Del Norte	0	0	19,919	249,060
890	8000	600	03	60	RSTP Vineland Ave. Widening (South) (021)	0	0	0	0
890	8000	600	03	61	CMAQ Pedestrian Trail Siskiyou to Del Norte (019)	0	0	0	0
890	8000	600	03	62	RSTP Vineland Ave. Widening (North) (025)	22,951	45,594	357,820	8,853
890	8000	600	03	64	CMAQ - California Ave Sidewalk (Phase II) (024)	189,415	0	0	0
890	8000	600	03	78	CMAQ -Stanislaus/San Joaquin Alley Paving	0	0	0	133,150
890	8000	600	03	77	RSTP - Kearney Blvd Rehabilitation-Madera to Vineland	12,673	44,012	661,318	136,082
<b>MAJOR STREETS (910)</b>									
910	8000	600	03	02	Reimbursement - Tract No. 5191/5266	0	0	65,000	65,000
910	8000	600	03	01	Reimbursement - Tract No. 5329 - Jonathan	0	0	0	0
910	8000	600	03	00	Reimbursement - Tract No. 5348-Cambridge	50,677	0	0	50,000
910	8000	600	03	32	Reimbursement - Tract No. 5244 - Westco	0	0	0	0
<b>MAJOR STREET RAILROAD (930)</b>									
940	8000	600	03	00	Reimbursement - WalMart	11,296	0	10,000	10,000
940	8000	600	03	01	Reimbursement - WalMart (Covington)	11,296	0	10,000	10,000
<b>HUT 2103 (950)</b>									
950	8000	600	03	35	Median Landscaping Renovation-Phase I	0	0	0	0
950	8000	600	03	16	CMAQ - Whitesbridge & Vineland Signal	7,037	0	0	0
950	8000	600	03	48	Street Sealing Project	223,288	0	0	0
950	8000	600	03	37	High Visibility Crosswalk Striping	0	0	0	0
950	8000	600	03	66	2018 Reconstruction Project - Various Streets	200,000	0	0	0
<b>SB1 RRMA (960)</b>									
960	8000	600	03	66	FY21/22 Street Rehabilitation Project - Various Streets	0	0	0	500,000
960	8000	600	03	67	Del Norte Ave. Reconstruction-Kearney to C Street	0	324,803	0	0
960	8000	600	03	79	Street overlay Project FY19/20	0	48,715	620,000	333,873
<b>TOTAL DIF/STATE &amp; FEDERAL PROJECTS</b>					1,024,980	504,352	1,688,944	704,736	2,180,176
<b>TOTAL REIMBURSEMENTS</b>					74,449	2,495	102,000	348,000	185,000
<b>TOTAL DEPARTMENT BUDGET</b>					\$1,435,354	\$743,875	\$2,574,100	\$1,251,402	\$3,789,956
Budget to Budget Increase/(Decrease)								1,215,856	
Percentage of Change								47.2%	

Budget Highlights:

960-8000-600-03-66 - FY21/22 Street Rehabilitation Project - Total Cost \$750,000, 250,000 Gas Tax, \$500,000 SB1 RRMA  
 960-8000-600-03-79 - Street overlay Project FY19/20 - Total Cost \$620,000 / \$250,000 Gas Tax, \$370,000 SB1 Fund 960  
 890.8000.600.03.77 RSTP - Kearney Blvd Rehabilitation-Madera to Vineland Total Cost \$747,000 / \$85,682 Gas Tax, \$661,318 Federal Funds  
 890.8000.600.03.62 RSTP Vineland Ave. Widening (North) (021) Total Cost \$404,100/\$46,280 Gas Tax, \$357,820 Federal Funds

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## EMPLOYEE INFORMATION

# EMPLOYEE BENEFITS

With the exception of wages and salaries, employee benefits are the primary tools by which the City attracts and retains qualified personnel. The City provides a variety of benefit packages to their employees.

Personnel expenditures include employee benefits such as pension and health benefits (medical, dental, vision, life and long-term disability) for current full-time City employees. Total benefits for Fiscal Year 2020/2021 was projected at \$2,180,369.

There is an overall net 8.09 percent increase in personnel benefits in Fiscal Year 2021/2022 compared to the Fiscal Year 2020/2021 budget. This increase is primarily because of pension and workers compensation. Overall, Workers Compensation increased by 11.75 percent and CalPERS by 17.44 percent.

## PENSION COSTS

CalPERS annually prepares an actuarial analysis to determine the City's pension liability and annual required contribution for miscellaneous and safety employees. The current safety formula is 2 percent for each year worked, with eligibility beginning at 55 years of age (2 percent at 55). The current miscellaneous formula is 2 percent for each year worked, with eligibility beginning at 60 years of age (2 percent at 60). Both safety and miscellaneous employee's retirement calculation is based on the highest three years of earnings. Effective July 1, 2012, the City reached an agreement with both the Kerman Public Safety Employees Association (KPSEA) and Kerman Miscellaneous Employee Association (KMEA) for employees to contribute 3 percent of the total 7 percent employee contribution; the City currently contributes 4 percent. The agreement also states employees hired on or after July 1, 2012 will contribute the full 7 percent employee contribution if they are a classic CalPERS member.

On January 1, 2013, the State of California Public Employees' Pension Reform Act (PEPRA) went into effect. By law, a new employee who has not had prior CalPERS membership and is hired on January 1, 2013 and beyond will have a retirement benefit of 2 percent at 57 (safety) or 2 percent at 62 (miscellaneous) and the employee must pay the full employee contribution amount currently at 6.25 percent. The short-term savings from the pension reform is minimal because the City of Kerman's retirement plans for both safety and miscellaneous are at the lowest benefit plan CalPERS offers (2 percent @ 55 and 2 percent @ 60 respectively).

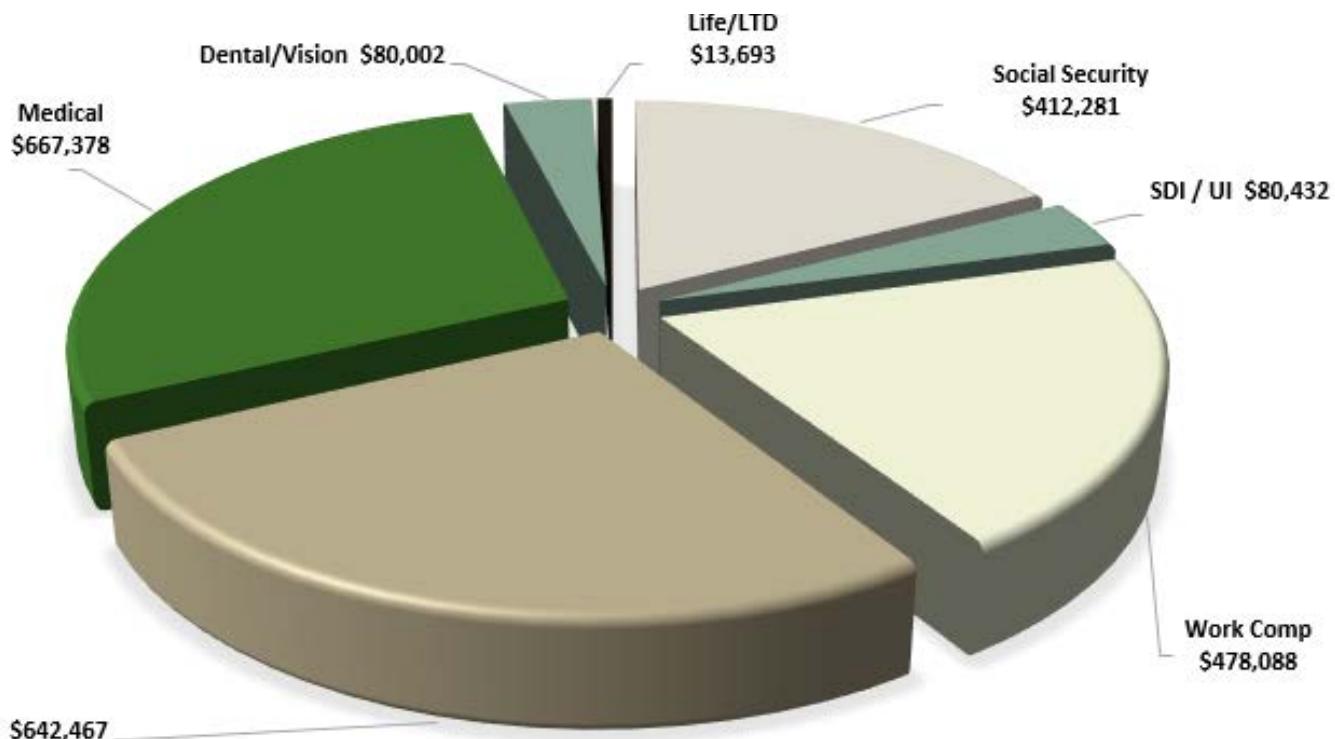
The first change addressed rate stabilization and the second action addressed an adjustment to mortality tables because members are living longer than initially estimated. These changes will affect the City's employer contribution rates, ramping up for five years; stabilizing rates at that level for ten years, and then a five-year ramp down. CalPERS employer contributions Fiscal Year 2021/2022 for the miscellaneous group is at 8.65 percent plus the contracted 4 percent for a total of 12.65 percent and Safety at 14.81 percent plus the contracted 4 percent for a total of 18.81 percent. Beginning in Fiscal Year, 2015/2016, CalPERS began collecting mandatory employer contributions towards the City's unfunded liability. The initial total contribution in FY 2016 was \$70,903, subsequently in FY 2017 was \$90,127 with an increase of 27 percent; FY 2018 shown a 33 percent increase; FY 2019 a 39 percent increase, FY 2020 a 36 percent increase, FY 2021 an 18 percent increase, and FY 2022 will be at \$324,091, with another increase of \$57,366 or 22 percent.

On February 14, 2018, CalPERS adopted a new Actuarial Amortization Policy, which will be effective June 30, 2019 with valuations and contributions beginning FY 2021/2022. This change of the Amortization from 30 years to 20 years will increase the City Unfunded Liability contribution drastically. It was expected to be between a 50 to 80 percent increase. However, FY 2021/2022 is showing an increase of 22 percent.

## HEALTHCARE

The City's healthcare renews annually on July 1st. Employees' healthcare costs are paid 100% by the City, and dependent coverage is paid at 70%. Annually the healthcare broker for the City solicits quotes from other carriers and compares those findings against the City's current plan. For Fiscal Year 2021/2022 the City elected to continue with the same providers as last Fiscal Year 2020/2021.

## FISCAL YEAR 2020/2021 PERSONNEL BENEFITS



# POSITION ALLOCATION BY DEPARTMENT

(full time staffing)

	Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Adopted Budget 2020-2022	2020-2022 Change
<b>Administrative Services</b>					
Account Clerk I	1.00	1.00	1.00	1.00	0.00
Account Clerk II	2.00	2.00	2.00	2.00	0.00
Account Receptionist	0.00	1.00	1.00	1.00	0.00
Finance Director	1.00	1.00	1.00	1.00	0.00
*Junior Accountant	1.00	0.00	0.00	0.00	0.00
Senior Accountant	1.00	1.00	1.00	1.00	0.00
Total Administrative Services	6.00	6.00	6.00	6.00	0.00
<b>City Clerk</b>					
City Clerk	1.00	1.00	1.00	1.00	0.00
Total City Clerk	1.00	1.00	1.00	1.00	0.00
<b>City Manager</b>					
City Manager	1.00	1.00	1.00	1.00	0.00
Human Resource Officer/Executive Secretar	1.00	0.00	0.00	0.00	0.00
Executive Secretary	0.00	1.00	1.00	1.00	0.00
Human Resource Officer	0.00	1.00	1.00	1.00	0.00
Human Resource Specialist	1.00	0.00	1.00	1.00	0.00
*Human Resource Technician	0.00	1.00	0.00	0.00	0.00
Total City Manager	3.00	4.00	4.00	4.00	0.00
<b>Community Services</b>					
Community Services Director	1.00	1.00	1.00	1.00	0.00
Buildings & Facility Supervisor	1.00	1.00	1.00	1.00	0.00
Parks Maintenance Specialist	1.00	1.00	1.00	0.00	(1.00)
Parks Maintenance Technician	1.00	1.00	1.00	1.00	0.00
Parks Maintenance Worker	0.00	0.00	0.00	2.00	2.00
Recreation Supervisor	0.00	0.00	1.00	1.00	0.00
Recreation Coordinator	1.00	1.00	0.00	0.00	0.00
Senior Services Coordinator	1.00	1.00	1.00	1.00	0.00
Community Services Secretary	1.00	1.00	1.00	1.00	0.00
Van Driver	1.00	1.00	0.00	0.00	0.00
Total Community Services	8.00	8.00	7.00	8.00	1.00
<b>Planning &amp; Building</b>					
Assistant Planner	1.00	1.00	1.00	1.00	0.00
Junior Assistant Planner	0.00	1.00	1.00	0.00	(1.00)
*Building Inspector	0.00	0.00	0.00	0.00	0.00

	<b>Audited 2017-2018</b>	<b>Audited 2018-2019</b>	<b>Adopted 2019-2020</b>	<b>Estimated Year- End</b>	<b>Budget 2021-2022</b>
Building Permits Clerk	1.00	2.00	2.00	2.00	0.00
*Building Official	0.00	0.00	0.00	0.00	0.00
Director of Community & Dev. Services	0.00	0.00	0.00	1.00	1.00
<b>Total Planning &amp; Building</b>	<b>2.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
<b>Police**</b>					
Administrative Assistant	1.00	1.00	1.00	1.00	0.00
Animal Control	1.00	1.00	1.00	1.00	0.00
Animal Shelter Attendant	0.00	0.00	0.00	1.00	1.00
Chief of Police	1.00	1.00	1.00	1.00	0.00
Police Officer	14.00	15.00	16.00	20.00	4.00
Comm. Service Officer	0.00	0.00	1.00	1.00	0.00
Records Clerk	1.00	1.00	1.00	1.00	0.00
Records Manager	1.00	1.00	1.00	1.00	0.00
Corporal	0.00	1.00	1.00	0.00	(1.00)
Sergeant	4.00	4.00	4.00	4.00	0.00
Lieutenant	1.00	1.00	1.00	1.00	0.00
<b>Total Police</b>	<b>24.00</b>	<b>26.00</b>	<b>28.00</b>	<b>32.00</b>	<b>4.00</b>
<b>Public Works</b>					
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Director of Public Works	1.00	1.00	1.00	1.00	0.00
Fleet Mechanic Supervisor	0.00	1.00	1.00	1.00	0.00
Automotive Mechanic	1.00	0.00	0.00	0.00	0.00
Fleet Mechanic I	0.00	1.00	1.00	1.00	0.00
PW Maintenance Worker III- Specialist	3.00	2.00	2.00	1.00	(1.00)
PW Maintenance Worker II	1.00	0.00	0.00	0.00	0.00
PW Maintenance Worker I	2.00	4.00	4.00	7.00	3.00
PW Lead Supervisor	2.00	2.00	2.00	2.00	0.00
PW Operations Coordinator	1.00	1.00	1.00	1.00	0.00
Water Distribution/Waste Water Mgr.	1.00	1.00	1.00	1.00	0.00
WWTP Water Operator Grade I	1.00	1.00	0.00	0.00	0.00
WWTP Water Operator Grade II	1.00	1.00	2.00	2.00	0.00
WWTP Maintenance Worker III- Specialist	1.00	1.00	1.00	1.00	0.00
WWTP Maintenance Worker I	0.00	2.00	0.00	1.00	1.00
WWTP Maintenance Worker II	0.00	0.00	2.00	1.00	(1.00)
Water Conservation Specialist	1.00	1.00	1.00	1.00	0.00
<b>Total Public Works</b>	<b>17.00</b>	<b>20.00</b>	<b>20.00</b>	<b>22.00</b>	<b>2.00</b>

**\*Positions are vacant and not included in the current budget**

**\*\*Police Department uses Level I & II contract reserves to augment staffing levels throughout the year.**

# PAYROLL ALLOCATION SUMMARY

## City of Kerman

Staffing Positions	Public Safety	General Admin.	Planning	Rec & CS	Building Maint.	Senior Ctr Services	Aquatics Program	Planned Rec	Youth & Teen Serv	Comm. Center	Park Maint.	Animal Control	Admin. Services	City Council	City Clerk	Wr Oper	Wr Admin	Sewer Op	Sewer Admin	Storm Waste	Drain Mtn	Vehicle Equip. Op.	Tech. Mtn.	Senior Nutrition	Landslp Article VII	Lighting	Streets	Flex	Streets				
	100	100	100	100	100	2019	2044	2047	100	100	100	100	100	100	100	410	420	430	470	500	510	730	870	880	882	2048	4047	4050	4051	4055			
	3011	1002	1008	2005				2062	2066	2069	4010	3041	1042	5006	6001	6004	5008	4041	4042	5005	4047	4048	4049	4051	4055	4056	4057	4058	4059				
City Manager	0.0%	20.0%	12.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	24.0%	0.0%	0.0%	24.0%	10.0%	0.0%	0.0%	0.0%	2.0%	1.5%	3.2%	2.8%						
Executive Secretary to City Mgr.	0.0%	35.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	25.0%	0.0%	0.0%	18.0%	10.0%	0.0%	0.0%	0.0%	2.0%	1.5%	3.2%	2.8%					
City Clerk	0.0%	31.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%	17.0%	0.0%	0.0%	12.0%	14.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.8%	1.7%	1.5%				
Human Resource Officer	0.0%	35.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	25.0%	0.0%	0.0%	18.0%	10.0%	0.0%	0.0%	0.0%	2.0%	1.5%	3.2%	2.8%					
Human Resource Specialist	0.0%	40.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	25.0%	0.0%	0.0%	25.0%	10.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				
Finance Director	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	31.5%	0.0%	0.0%	20.0%	17.5%	0.0%	10.0%	10.0%	0.0%	2.0%	1.7%	1.2%	1.1%					
Sr. Accountant	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.5%	0.0%	0.0%	27.0%	0.0%	0.0%	32.0%	12.0%	0.0%	2.5%	10.0%	0.0%	0.0%	6.0%	1.6%	1.4%		
Account Clerk II	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	8.0%	0.0%	0.0%	37.0%	0.0%	0.0%	30.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Account Clerk II	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	10.0%	0.0%	0.0%	30.0%	0.0%	0.0%	30.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.0%	0.0%	0.0%	3.0%	
Account Clerk I	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	8.0%	0.0%	0.0%	32.0%	0.0%	0.0%	30.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Account Receptionist	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	9.0%	0.0%	0.0%	32.0%	0.0%	0.0%	30.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Comm. Services Director	0.0%	0.0%	0.0%	51.0%	0.0%	44.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Buildings & Facility Supervisor	0.0%	0.0%	0.0%	0.0%	50.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Recreation Supervisor	0.0%	0.0%	0.0%	25.0%	0.0%	0.0%	15.0%	25.0%	35.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Senior Services Coordinator	0.0%	0.0%	0.0%	0.0%	0.0%	85.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Comm. Serv Maint. Worker 1	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Parks Maintenance Technician	0.0%	0.0%	0.0%	0.0%	90.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
CS Secretary	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Community Development Dir.	0.0%	0.0%	65.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	30.0%	0.0%		
Assistant Planner	0.0%	0.0%	90.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Building Permits Clerk-Non Cert	0.0%	0.0%	50.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Animal Control Officer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Animal Control Attendant	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Public Works Director	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
PW Admin. Secretary	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
PW Operations Coord.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
PW Lead Supervisor(streets)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
PW Lead Supervisor (Parks & LLD)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Fleet Services Supervisor	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Fleet Mechanic I	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
PW Maintenance Worker III-Specialist	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
PW Maintenance Worker I	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
PW Maintenance Worker I	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
PW Maintenance Worker I	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
PW Maintenance Worker I	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
PW Maintenance Worker I	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
PW Maintenance Worker I	0.0%																																

## **SUPPLEMENTAL INFORMATION**

# BUDGET AND FISCAL POLICIES

## FINANCIAL PLAN PURPOSE AND ORGANIZATION

**Objectives.** Through its budget, the City will link resources with results by:

- Identifying community needs for essential services.
- Organizing the programs required to provide these essential services.
- Establishing program policies and goals, which define the nature and level of program services required.
- Identifying activities performed in delivering program services.
- Proposing objectives for improving the delivery of program services.
- Identifying and appropriating the resources required to perform program activities and accomplish program objectives.
- Setting standards to measure and evaluate the:
  - Output of program activities.
  - Accomplishment of program objectives.
  - Expenditure of program appropriations.

**Annual Budget.** The City of Kerman prepares and follows a one-year budget, which is prepared for each fiscal year beginning July 1 and ending on June 30.

**Mid-Year Budget Reviews.** The Council will formally review the City's fiscal condition, and amend appropriations if necessary, six months after the beginning of each fiscal year.

**Balanced Budget.** The City will maintain a balanced budget. This means that:

- Operating revenues must fully cover operating expenditures, including debt service.
- Ending fund balance (or working capital in the enterprise funds) must meet minimum policy levels. For the general and enterprise funds, this level has been established at 20% of operating expenditures. Under this policy, it is allowable for total expenditures to exceed revenues in a given year so long as beginning fund balances are used solely to fund capital improvement plan projects, or other "one-time," non-recurring expenditures.

## FINANCIAL REPORTING AND BUDGET ADMINISTRATION

**Annual Reporting.** The City will prepare annual financial statements as follows:

- The City will contract for an annual audit by a qualified independent certified public accountant.
- The City will strive for an unqualified auditors' opinion.
- The City will use generally accepted accounting principles in preparing its annual financial statements and will strive to meet the requirements of the CSMFO's Award for Excellence in Budgeting program and the GFOA Distinguished Budget Presentation Outline.
- The City will issue audited financial statements within 180 days after year-end.

**Interim Reporting.** The City will prepare and issue timely interim reports on the City's fiscal status to the Council and staff. This includes online access to the City's financial management system by City staff; monthly reports to program managers; more formal quarterly reports to the Council and Department Heads; mid-year budget reviews; and interim annual reports.

**Budget Administration.** The Council may amend or supplement the budget at any time after its adoption by majority vote of the Council members. The City Manager has the authority to make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.

## GENERAL REVENUE MANAGEMENT

**Diversified and Stable Base.** The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source.

**Long-Range Focus.** To emphasize and facilitate long-range financial planning, the City will maintain current projections of revenues for the succeeding five years.

**Current Revenues for Current Uses.** The City will fund all current expenditures with current revenues and avoid procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.

## ENTERPRISE FUND FEES AND RATES

**Water, Sewer and Storm Drain.** The City will set fees and rates at levels which fully cover the total direct and indirect costs—including operations, capital outlay and debt service—of the following enterprise programs: water, sewer and storm drain.

## APPROPRIATIONS LIMITATION

The Council will annually adopt a resolution establishing the City's appropriations limit calculated by Article XIII-B of the Constitution of the State of California, Section 7900 of the State of California Government Code and any other voter-approved amendments or State legislation that affect the City's appropriations limit.

## FUND BALANCE AND RESERVES

**Minimum Fund and Working Capital Balances.** The City will maintain a minimum fund balance of at least 20% of operating expenditures in the General Fund and a minimum working capital balance of 20% of operating expenditures in the water, sewer and enterprise funds. This is considered the minimum level necessary to maintain the City's credit worthiness and to adequately provide for:

- Economic uncertainties, local disasters and other financial hardships or downturns in the local or national economy.
- Contingencies for unseen operating or capital needs.
- Cash flow requirements.

**Future Capital Project Designations.** The Council may designate specific fund balance levels for the future development of capital projects that it has determined to be in the best long-term interests of the City.

**Other Designations and Reserves.** In addition to the designations noted above, fund balance levels will be sufficient to meet funding requirements for projects approved in prior years which are carried forward into the new year; debt service reserve requirements; reserves for encumbrances; and other reserves or designations required by contractual obligations, state law, or generally accepted accounting principles.

## CAPITAL IMPROVEMENT MANAGEMENT

**CIP Projects: \$15,000 or More.** Construction projects and equipment purchases which cost \$15,000 or more will be included in the Capital Improvement Plan (CIP); minor capital outlays of less than \$15,000 will be included with the operating program budgets.

**CIP Purpose.** The purpose of the CIP is to systematically plan, schedule and finance capital projects to ensure cost-effectiveness as well as conformance with established policies. The CIP is a four-year plan organized into the same functional groupings used for the operating programs. The CIP will reflect a balance between capital replacement projects that repair, replace or enhance existing facilities, equipment or infrastructure; and capital facility projects that significantly expand or add to the City's existing fixed assets.

## CAPITAL FINANCING AND DEBT MANAGEMENT

### Capital Financing

The City will consider the use of debt financing only for one-time capital improvement projects and only under the following circumstances:

- When the project's useful life will exceed the term of the financing.
- When project revenues or specific resources will be sufficient to service the long-term debt.
- Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The issuance of short-term instruments such as revenue, tax or bond anticipation notes is excluded from this limitation.
- Capital improvements will be financed primarily through user fees, service charges, assessments, special taxes or developer agreements when benefits can be specifically attributed to users of the facility.
- Accordingly, development impact fees should be created and implemented at levels sufficient to ensure that new development pays its fair share of the cost of constructing necessary community facilities.

### DEBT MANAGEMENT

The City will not obligate the General Fund to secure long-term financings except when marketability can be significantly enhanced.

Internal feasibility analysis will be prepared for each long-term financing which analyzes the impact of current and future budgets for debt service and operations.

This analysis will also address the reliability of revenues to support debt service.

The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of unusual or complex financing or security structure.

The City will seek an investment grade rating (Baa/BBB or greater) on any direct debt and will seek credit enhancements such as letters of credit or insurance when necessary for marketing purposes, availability and cost-effectiveness.

The City will monitor all forms of debt annually and report concerns and remedies, if needed, to the Council.

The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.

The City will maintain good, ongoing communications with bond rating agencies about its financial condition.

The City will follow a policy of full disclosure on every financial report and bond prospectus.

## DEBT CAPACITY

**General Purpose Debt Capacity.** The City will carefully monitor its levels of general-purpose debt. Because our general purpose debt capacity is limited, it is important that we only use general purpose debt financing for high-priority projects where we cannot reasonably use other financing methods for two key reasons:

- Funds borrowed for a project today are not available to fund other projects tomorrow.
- Funds committed for debt repayment today are not available to fund operations in the future.

In evaluating debt capacity, general-purpose annual debt service payments should generally not exceed 10% of General Fund revenues; and in no case should they exceed 15%. Further, the direct debt will not exceed 2% of assessed valuation; and no more than 60% of capital improvement outlays will be funded from long-term financings.

**Enterprise Fund Debt Capacity.** The City will set enterprise fund rates at levels needed to fully cover debt service requirements as well as operations, maintenance, administration and capital improvement costs. The ability to afford new debt for enterprise operations will be evaluated as an integral part of the City's rate review and setting process.

And then returning with the results of this evaluation, and recommending approval of appropriate financing documents if warranted.

This two-step approach ensures that the issues are clear for both the City and applicant and that key policy questions are answered.

The work scope necessary to address these issues will vary from request to request, and will have to be determined on a case-by-case basis. Additionally, the City should generally be fully reimbursed for our costs in evaluating the request; however, this should also be determined on a case-by-case basis.

## GANN REVENUE LIMIT

November 1979, the voters of the State of California approved Proposition 4, commonly known as the “Gann Initiative”. The Proposition created Article XIII B of the State Constitution, placing certain limits on the amount of revenue that can be appropriated each fiscal year.

The limit is based on actual appropriations during the 1978/79 Fiscal Year. Only revenues that are “Proceeds of Taxes” are subject to the limit. The limit is recalculated each Fiscal Year based on certain inflation and population growth factors. Proceeds of taxes can be spent on several types of appropriations that do not count against the limit, including voter-approved debt, the costs of complying with court orders and Federal mandates, and expenditures for qualified capital outlays.

For Fiscal Year 2021/2022 the City’s appropriation limit is \$19,512,432; the GANN Revenue table identifies the City’s legal appropriations limit as required by Proposition 4.

# BASIS FOR ACCOUNTING/BASIS OF BUDGETING

The budgets of governmental funds (General Fund, Special Revenue Funds and Capital Projects Funds) are prepared on a modified accrual basis where revenues are recognized when they become measurable and available, and expenditures are recorded when the related liability is incurred; except that principal and interest payments on general long-term debt are recognized when due. Revenue availability criteria are defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period (i.e., sixty days after Fiscal Year-end).

Budgets for proprietary funds (Internal Service Funds and Enterprise Funds) are prepared on a full accrual basis where revenues are recognized when earned, and expenses are recognized when they are incurred. The fund types used by the City are as follows:

## GOVERNMENTAL FUNDS

**General Fund.** The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. Expenditures of this fund include the general operating expenses and capital costs which are not paid through other funds.

**Special Revenue Funds.** Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

**Capital Projects Funds.** Capital Projects Funds are used to account for the acquisition, construction and improvement of capital facilities other than those financed by proprietary funds.

## PROPRIETARY FUNDS

**Enterprise Funds.** Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Internal Service Funds.** Internal Service Funds are used to account for the financing of services provided by one department to other departments of the government, on a cost reimbursement basis, including depreciation.

## COST ALLOCATIONS

The City of Kerman uses cost allocation methods for much of its accounting for expenditures. Employees' personnel costs are allocated to different funds and/or departments based on the estimated hours that they spend working in the respective funds or departments. Costs related to the Internal Service Funds are also allocated. For the Vehicle/Equipment Internal Service Fund, costs are allocated to the departments in which the employees utilizing the vehicles work based on per-mile maintenance costs and on the purchase and replacement costs of the vehicles. The costs related to the Technology Maintenance and Replacement Internal Service Fund are allocated to departments based on the cost to purchase, maintain and replace the technology equipment that is assigned to employees.

# GLOSSARY

**ADOPTED OPERATING BUDGET:** The official budget as approved by the City Council at the start of each fiscal year.

**APPROPRIATION:** A legal authorization by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to the time when it may be expended.

**BENEFITS:** These include retirement/pension, health, life and disability insurance, worker's compensation, vacation, administrative, medical and special leave of absence time.

**BUDGET:** A plan of financial operation comprised of estimated expenditures for a given period (a single fiscal year for the City) and the proposed means of financing the expenditures (through revenues).

**BUDGET MESSAGE:** A written discussion of the proposed budget presented by the City Manager to the City Council.

**CAPITAL PROJECTS FUND:** In governmental accounting, a fund that accounts for financial resources to be used for the acquisition or construction of capital facilities. The total cost of a capital project is accumulated in a single expenditure program which accumulates until the project is completed, at which time the program ceases to exist.

**CAPITAL IMPROVEMENT PROGRAM (CIP):** A plan for capital improvements to be implemented each year over a fixed period of years to meet capital needs arising from the assessment of long-term needs. It sets forth each project in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**CAPITAL IMPROVEMENT PROJECT:** The budget unit to group all activities and costs necessary to implement a specific capital improvement and/or acquisition. A project can include the construction, acquisition, expansion, replacement, or rehabilitation of a physical facility or improvement. Projects often include planning and design, land acquisition and project management costs related to such facilities and improvements.

**CDBG (COMMUNITY DEVELOPMENT BLOCK GRANT):** Federal Grant Funds distributed from the U.S. Department of Housing and Urban Development that are passed through to the City from Fresno County.

**DEBT SERVICE FUND:** A fund established for the payment of interest and principal on all debt other than payable exclusively from special assessments.

**DEPARTMENT:** A major organizational group of the City with overall management responsibility for an operation or a group of related operations within a functional area.

**ENTERPRISE FUNDS:** Enterprise Funds account for City operations that are financed and operated in a manner similar to private enterprise. Costs of provided service to the public are covered by user charges, grant funds, and impact fees.

**EXPENDITURES:** Decreases in net financial resources; expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlays.

**EXPENSES:** Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

**FISCAL YEAR:** A 12-month period to which the annual operating budget applies and at the end of which a

government determines its financial position, the results of the operations, and adopts a budget for the coming year. The City of Kerman's fiscal year is from July 1 to June 30.

**FUND:** A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts, recording resources, related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities of attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE:** Is an accumulation of revenues minus expenditures. Each fund maintained by the City has a fund balance. Fund balance can be used in future years for purposes determined by City Council.

**GENERAL FUND:** The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. Expenditures of this fund include the general operating expenses and other costs which are not paid through other funds.

**INTERNAL SERVICE FUND:** The Internal Service Fund is used to finance and account for activities involved in rendering services to departments within the City. Costs of materials and services used are accumulated in these funds and charged to the user departments as such goods are delivered or services rendered.

**OBJECTIVE:** A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objective should imply a specific standard of performance for a given program.

**PRELIMINARY BUDGET:** A budget in its preliminary preparation stage prior to review and formulation by the City Council. In the preliminary stage, a budget forecasting current costs into the future and new or modified spending proposals for the future.

**PROGRAM BUDGET:** A budget organized by programs; a program used in this application is a grouping of related activities, projects and services which are similar in purpose; the expenditure focus of a program budget is related to the nature of work and services performed.

**PROPOSED BUDGET:** The budget as formulated and proposed by the City Manager; it is submitted to the City Council for review and approval.

**REDEVELOPMENT:** The planning, development, re-planning, redesign, clearance, reconstruction or rehabilitation, or any combination of these, of all or part of a survey area, and the provision of such residential, commercial, industrial, public, or other structures or spaces as may be appropriate or necessary in the interest of the general welfare, including recreational and other facilities incidental or appurtenant to them.

**RESOLUTION:** A special or temporary order of a legislative body requiring less formality than an ordinance.

**RESOURCES:** Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

**REVENUE:** Money that the City receives as income such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**SALARIES AND BENEFITS:** Compensation paid to or on behalf of City employees for salaries and wages and overtime. Benefits include retirement/pension, health, and life.

# ACRONYMS AND ABBREVIATIONS

**ACT** – Adult Compliance Team  
**ARRA** – American Recovery Reinvestment Act  
**BOD** – Biochemical Oxygen Demand  
**CAR** – California Association of Realtors  
**CDBG** – Community Development Block Grant  
**CIP** – Capital Improvement Project  
**CMAQ** – Congestion Mitigation and Air Quality  
**CNG** – Compressed Natural Gas  
**COG** – Council of Governments  
**COPS** – Community Oriented Policing Services  
**CSMFO** – California Society of Municipal Finance Officers  
**DIF** – Development Impact Fees  
**DOJ** – Department of Justice  
**DWR** – Department of Water Resources  
**EDC** – Economic Development Corporation  
**FAACT** – Future Advocates for Agriculture Concerned about Tomorrow  
**FID** – Fresno Irrigation District  
**FTE** – Full Time Equivalent  
**GFOA** – Government Finance Officers Association  
**GREAT** – Gang Resistance Education and Training  
**HMI** – Housing Market Index  
**IRWM** – Integrated Regional Water Management  
**KMEA** – Kerman Miscellaneous Employees Association  
**KPSEA** – Kerman Public Safety Employees Association  
**KUSD** – Kerman Unified School District  
**L&LMD** – Landscape and Lighting Maintenance District  
**LAO** – Legislative Analyst Office  
**MOU** – Memorandum of Understanding  
**OH Fees** – Overhead Fees  
**O & M** – Operational and Maintenance Expense  
**PD** – Police Department  
**PEPRA** – Public Employees' Pension Reform Act  
**PERS** – Public Employees Retirement System  
**PFA** – Public Financing Authority  
**PPA** – Power Purchase Agreement  
**PW** – Public Works  
**RDA** – Redevelopment Agency  
**RR** – Railroad

**RSTP** – Regional Surface Transportation Program  
**SA** – Successor Agency  
**SCADA** – Supervisory Control and Data Acquisition  
**SD** – Storm Drainage  
**SIG** – Signals  
**SLESF** – Supplemental Law Enforcement Services funds  
**SOI** – Sphere of Influence  
**SRF** – State Revolving Fund  
**SRO** – School Resource Officer  
**STR** – Streets  
**SWOT** – Strengths, Weaknesses, Opportunities and Threat  
**SWR** – Sewer  
**TDA** – Transportation Development Account  
**TCR** – Traffic Congestion Relief  
**WTR** – Water  
**WWTP** – WasteWater Treatment Plant

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## **PUBLIC FINANCE AUTHORITY**

## PUBLIC FINANCE AUTHORITY OVERVIEW

The Kerman Public Financing Authority (PFA) was established in 2007 through a Joint Exercise of Powers Agreement between the City and the Agency. The formation of the joint powers authority was approved by the City Council who is also designated as the Board of Directors for the PFA.

The purpose of the PFA is solely to provide funds from the sale of revenue bonds to finance or refinance the costs of acquiring, constructing, or improving and equipping capital improvements (projects) for the City and the Agency. The City set up the PFA to act as a financing/lending type institution only.

In October 2007, the PFA issued the 2007 Lease Revenue Bonds in the amount of \$3,930,000. The 2007 Lease Revenue principal payments are made each October 1 beginning in 2008 through 2037. Interest is to be paid semi-annually on April 1 and October 1 through 2037. The interest rates range from 3.5 percent to 4.75 percent.

In September 2020, the Kerman Public Financing Authority refinanced the 2007 Bond achieving a reduction on interest rate from 4.75 to 2.31 with the same lease terms. The 2020 Lease Revenue Bond amounts to \$3,041,000, the principal payments are made each October 1 beginning in 2022 through 2037 and the interest is to be paid semi-annually on April 1 and October 1 through 2037.

# PUBLIC FINANCE AUTHORITY REVENUE

## City of Kerman Public Financing Authority (PFA) Revenue Summary 130

Description					Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
130	0000	361	02	00	Lease Income	\$240,898	\$241,867	\$242,628	\$242,628
						\$240,898	\$241,867	\$242,628	\$70,247

**Budget Highlights:**

Lease Income is collected from various City funds to service their portion of the debt. The breakdown of those cost allocations can be seen on PFA Annual Lease Payment. In September 10, 2020 the City of Kerman refinanced the 2007 Lease Revenue Bonds and entered into a new lease agreement with the Kerman Public Finance Authority (PFA) for the amount of \$3,041,000. With the refinance the City of Kerman was able to generate some savings by reducing the interest rate. The principal payments are made every October 1, beginning in 2022 and terminating in 2037. Interest is paid semi-annually each April and October, the new interest rate is 2.31%

# PUBLIC FINANCE AUTHORITY ANNUAL LEASE PAYMENT

## CITY OF KERMAN ANNUAL BOND LEASE PAYMENT BREAKDOWN FISCAL YEAR 2021/2022

### Projects

Fund	City Hall Expansion	Community Park	Bruno Property	Total
	Total Project	\$2,457,413	Total Project	\$3,041,000
		80.81%	19.19%	0.00%
General Fund	12.5%	7,096	100%	0
Facilities	30%	17,029.87		17,030
Parks			50%	6,740
Quimby			50%	6,740
Water	25%	14,191.56		14,192
Sewer	20%	11,353		11,353
Solid Waste	10%	5,677		5,677
Storm Drain	1%	568		568
LL&MD	1.5%	851		851
		\$56,766	\$13,481	\$0
				\$70,247

FY 21/22

Payment \$70,247

#### Allocations:

City Hall	56,766
Comm Park	13,481
Bruno Prop.	0
	\$70,247

# PUBLIC FINANCE AUTHORITY BUDGET

**CITY OF KERMAN  
PUBLIC FINANCING AUTHORITY  
FISCAL YEAR 2021/2022 BUDGET  
130**

Description						Audited 2018-2019	Audited 2019-2020	Adopted 2020-2021	Estimated Year- End	Budget 2021-2022
<b>ACQUISITION</b>										
130	8000	600	01	96	Community Park	\$0	\$0	\$0	\$0	\$0
					Sub-Total	0	0	0	0	0
<b>MAINTENANCE AND OPERATIONS</b>										
130	5005	510	10	00	Professional Services-Admin Fee	1,500	1,500	1,500	1,500	-
					Sub-Total	1,500	1,500	1,500	1,500	-
<b>DEBT SERVICE</b>										
130	5005	700	01	00	Debt Service - Principal	100,000	105,000	110,000	110,000	-
130	5005	700	02	00	Debt Service - Interest	139,398	135,367	131,128	131,128	70,247
					Sub-Total	239,398	240,367	241,128	241,128	70,247
		Total Expenditures				\$240,898	\$241,867	\$242,628	\$242,628	\$70,247

# RESOLUTION ADOPTING PFA BUDGET

## RESOLUTION NO. PFA 21-01

### A RESOLUTION OF THE KERMAN PUBLIC FINANCING AUTHORITY ADOPTING THE FISCAL YEAR 2021-2022 BUDGET

The Board of Directors of the Kerman Public Finance Authority does resolve as follows:

**SECTION 1:** The Board of Directors finds and declares as follows:

The Board of Directors has reviewed the proposed final Kerman Public Finance Authority Budget ("Budget") for fiscal year 2021-2022 and determines as follows:

The Budget is based upon annual debt service payments and administrative fees;

All procedural requirements for adopting the Budget were fulfilled and the Board of Directors was fully informed regarding the Authority's current finances, projected revenue and financial obligations; and It is in the public interest for the Board of Directors to adopt the Public Finance Authority Budget as proposed by the Executive Director.

**SECTION 2. ADOPTION.** The Budget attached to this resolution, and incorporated by reference, is approved and adopted subject only to the authorizations set forth below.

**BUDGET APPROPRIATIONS.** Based upon the Budget, the total Fiscal Year 2021-2022 appropriation for the Public Finance Authority is \$70,247. The Executive Director, or designee, is authorized to implement the appropriations as detailed in the Budget.

**SECTION 3. BUDGET ADJUSTMENTS.** The Budget may be subsequently adjusted as follows:

By majority vote of the Board of Directors;

By the Executive Director, or designee, for all appropriation transfers between line items within the Authority's fund.

**SECTION 4.** This resolution will become effective immediately upon adoption and will remain effective unless repealed or superseded.

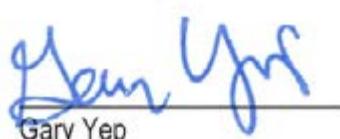
**SECTION 5:** The foregoing resolution was introduced at a regular meeting of the Kerman Public Finance Authority, held on 23rd day of June, 2021, and adopted at said meeting by the following vote:

AYES: Nehring, Nijer, Herrera, Yep

NOES:

ABSENT:

ABSTAIN:



Gary Yep  
Mayor

ATTEST:



Marci Reyes  
City Clerk

## APPENDICES

# APPENDIX A – BUDGET ADOPTION RESOLUTION

## RESOLUTION NO. 21-52

### A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KERMAN ADOPTING THE FISCAL YEAR 2021/2022 BUDGET AND APPROVING ADJUSTMENTS TO THE FISCAL YEAR 2020/2021 BUDGET

The City Council of the City of Kerman does resolve as follows:

**SECTION 1:** The City Council finds and declares as follows:

The City Council has reviewed the proposed City of Kerman Fiscal Year 2021/2022 Budget attached hereto as Exhibit 'A'; and

The proposed budget is based upon appropriate estimates and financial planning for the City's operations, services and capital improvements, including adjustments to the Fiscal Year 2020/2021 Budget; and

This budget provides continued services at current levels to the community. This budget also includes continuation and/or completion of several projects to enhance the community; and

All procedural requirements for adopting the City's Budget were fulfilled and the City Council was fully informed regarding the City's current finances, projected revenue and financial obligations; and

It is in the public interest for the City Council to adopt the Budget as proposed by the City Manager.

**SECTION 2. BUDGET APPROPRIATIONS.** The Fiscal Year 2021/2022 Budget appropriation totals \$42,482,199 as shown in Exhibit 'B'. The City Manager, or designee, is authorized to implement the appropriations as detailed in the Budget for City Departments.

**SECTION 3. ADOPTION.** The Fiscal Year 2021/2022 Budget as presented, and incorporated by reference, is approved and adopted subject only to the authorizations set forth below. Such approval and adoption includes, without limitation, adjustments to the fiscal year 2020/2021 Budget.

**SECTION 4. BUDGET ADJUSTMENTS.** The Budget may be subsequently adjusted as follows:

- By majority vote of the City Council;
- By the City Manager, or designee, for all appropriation transfers between departments and activities and line items within a City fund;
- By Department Directors for appropriation transfers between activities and line items within a department;
- Line item expenditures within activities and departments are not restricted so long as funding is available in the City fund as a whole.

The Fiscal Year 2020/2021 City of Kerman Budget is hereby adjusted and those adjustments become a part of the 2020/2021 City of Kerman Amended Budget.

**SECTION 5.** This resolution will become effective immediately upon adoption and will remain effective unless repealed or superseded.

**SECTION 6:** The foregoing resolution was introduced at a regular meeting of the City Council of the City of Kerman, held on the 23rd day of June, 2021, and adopted at said meeting by the following vote:

AYES: Nehring, Nijer, Herrera, Yep  
NOES: None  
ABSENT: Coleman  
ABSTAIN: None

The foregoing resolution is hereby approved.



Gary Yep  
Mayor

ATTEST:



Marci Reyes  
City Clerk

## EXHIBIT 'B'

### CITY WIDE EXPENDITURES SUMMARY (INCLUDING CAPITAL PROJECTS)

Fund	Activity	Description	Personnel	M & O	Sub-Total Operations	Debt Service/ Capital	Total
<b>General Fund</b>							
100	6001	City Council	\$17,130	\$44,561	\$61,691	\$0	\$61,691
100	6003	City Attorney	0	80,000	80,000	0	80,000
100	1002	City Manager	213,803	336,690	550,493	1,500	551,993
100	5005	Administrative Services	35,026	124,881	159,907	0	159,907
100	5006	Debt Service to DIF	0	0	0	95,339	95,339
100	6004	City Clerk	31,863	13,472	45,335	0	45,335
100	7001	Measure M	58,380	701,852	760,232	3,663,447	4,423,679
100	1008	Planning	253,206	137,224	390,430	0	390,430
100	1010	Engineering	0	65,000	65,000	0	65,000
100	1042	Building	61,759	157,644	219,403	0	219,403
100	2002	Recreation & Comm Services Admin.	189,128	39,874	229,002	0	229,002
100	2010	Building Maintenance	303,806	93,456	397,262	0	397,262
100	2044	Senior Center Services	145,592	20,492	166,084	0	166,084
100	2047	Aquatics Program	52,646	16,559	69,205	0	69,205
100	2062	Planned Recreation	42,205	9,793	51,998	0	51,998
100	2065	Youth Service Bureau	80,936	9,144	90,079	0	90,079
100	2069	Community Teen Center	98,136	55,960	154,096	0	154,096
100	3011	Police Operations	3,364,087	984,329	4,348,417	35,762	4,384,179
100	3999	Transfewr from Measure M (new Police officers)	0	(226,502)	(226,502)	0	(226,502)
100	3041	Animal Control	70,909	26,341	97,250	0	97,250
100	4010	Park Landscape Maintenance	93,869	74,704	168,574	3,000	171,574
<b>Sub-Total General Fund</b>			<b>5,112,481</b>	<b>2,765,475</b>	<b>7,877,956</b>	<b>3,799,048</b>	<b>11,677,004</b>
<b>Enterprise Funds</b>							
410	5005	Water	335,957	229,256	565,213	0	565,213
410	5006	Water	0	165,000	165,000	0	165,000
410	4041	Water Operations	542,018	551,008	1,093,026	18,500	1,111,526
420	5005	Sewer	280,876	196,282	477,158	0	477,158
420	5006	Sewer	0	151,743	151,743	0	151,743
420	4042	Sewer Collection & Operations	473,890	541,293	1,015,184	4,500	1,019,684
430	5005	Solid Waste (Refuse)	267,762	1,317,206	1,584,968	0	1,584,968
470	4047	Storm Drain Maintenance & Operations	78,888	40,369	119,257	16,000	135,257
<b>Sub-Total Enterprise Funds</b>			<b>1,979,391</b>	<b>3,192,158</b>	<b>5,171,549</b>	<b>39,000</b>	<b>5,210,549</b>
<b>Internal Service Funds</b>							
500	4050	Vehicle/Equipment Mtn & Replacement	178,022	406,029	584,051	356,087	940,138
510	5051	Technology Maintenance & Replacement	24,158	55,060	79,218	20,770	99,988
<b>Sub-Total Internal Service Funds</b>			<b>202,180</b>	<b>461,089</b>	<b>663,269</b>	<b>376,857</b>	<b>1,040,126</b>
<b>Special Revenue Funds</b>							
100	3050	SLESF Grant	100,000	0	100,000	0	100,000
100	3999	Safety Grants, Contracts and Projects	148,970	24,519	173,489	2,000	175,489
110	1011	CIP Administration	0	15,000	15,000	0	15,000
170	1007	General Plan Updates	0	0	0	0	0
730	2046	Senior Nutrition Site Management	0	0	0	0	0
740	2045	National Rec. & Park Assoc.(NRPA)	17,171	42,950	60,121	0	60,121
750	4075	Lighting & Landscaping District 1	161,355	275,410	436,765	13,500	450,265
800-850, 870	408x	Street Maintenance, TDA and Other	161,355	275,410	436,765	13,500	450,265
880	4088	Measure C - Flex	228,099	72,113	300,212	0	300,212
881	4088	Measure C - ADA	0	0	0	6,482	6,482
882	4088	Measure C - Streets	163,917	33,643	197,560	250,000	447,560
<b>Sub-Total Special Revenue Funds</b>			<b>1,031,741</b>	<b>549,432</b>	<b>1,581,173</b>	<b>271,982</b>	<b>1,853,155</b>

Fund	Activity	Description	Personnel	M & O	Sub-Total Operations	Debt Service/Capital	Total
<b>Capital Project Funds</b>							
100	8000	Parks, Facilities & Equipment	0	0	0	260,700	260,700
120	8000	CDBG Construction	0	0	0	61,000	61,000
140	8000	Facilities Construction	0	0	0	10,310,764	10,310,764
410, 520-540	8000	Water Construction	0	0	0	2,171,541	2,171,541
420, 550-570	8000	Sewer Facilities Construction	0	125,000	125,000	1,109,022	1,234,022
480, 490	8000	Storm Drain	0	0	0	228,000	228,000
580, 590	8000	Parks Construction	0	0	0	141,687	141,687
780	8000	Parks Construction	0	0	0	4,503,695	4,503,695
800, 830, 880-920, 95	8000	Street Construction	0	0	0	3,789,956	3,789,956
Sub-Total Capital Project Funds			0	125,000	125,000	22,576,366	22,701,366
Grand Total All Funds			\$8,325,793	\$7,093,154	\$15,418,947	\$27,063,252	\$42,482,199

# APPENDIX B – GANN APPROPRIATIONS LIMIT RESOLUTION

## RESOLUTION NO. 21-53

### RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KERMAN ESTABLISHING THE APPROPRIATIONS LIMIT FOR THE 2021/2022 FISCAL YEAR PURSUANT TO ARTICLE XIII B OF THE CONSTITUTION OF CALIFORNIA

WHEREAS, Article XIII B of the California Constitution requires the City to set its appropriations limit on an annual basis; and

WHEREAS, the City's appropriations limit is to be adjusted annually, based upon inflation and population growth; and

WHEREAS, the City Council may choose the method of calculating adjustments to the City's appropriations limit on an annual basis. For inflation, pursuant to Article XIIIIB, section 8(e)(2), adjustments to the appropriations limit may be calculated using the percentage change in per capita personal income from the preceding year because of local nonresidential new construction. For population growth, pursuant to Government Code section 7901 (b), the City may use the percentage growth in its jurisdiction; and

WHEREAS, pursuant to Article XIIIIB of the California Constitution, and those Government Code sections adopted pursuant to Article XIIIIB, section 8(f), the City Council chooses to adjust the City's appropriation limit by calculating inflation using the percentage change in per capita personal income from the preceding year and calculating population growth by using the percentage change in population in the City of Kerman; and

WHEREAS, as a result of the adjustments made to the City's appropriation limit as shown in Exhibit "A", the City Council sets the appropriations limit for Fiscal Year 2021/2022 at \$19,512,432.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KERMAN that the appropriations limit for the 2021/2022 Fiscal Year for the City of Kerman is established at \$19,512,432, as set forth on Exhibit "A" attached hereto and made a part hereof by this reference.

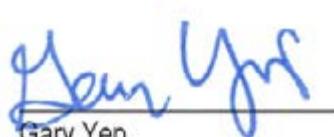
The foregoing resolution was introduced at a regular meeting of the City Council of the City of Kerman held on the 23rd day of June of 2021, and passed at said meeting by the following vote:

AYES: Nehring, Nijer, Herrera, Yep

NAYS: None

ABSENT: Coleman

ABSTAIN: None



Gary Yep  
Mayor

ATTEST:



Marci Reyes  
City Clerk

## EXHIBIT 'A'

### GANN REVENUE LIMIT

The original Article XIII and its implementing legislation Chapter 1205/80 were modified by proposition III and SB 88 (Chapter 60/90). Beginning with the 1990/91 Appropriations Limit, the annual adjustment Factors were changed. Instead of using the lesser of California Per Capita Income or U.S.C.P.I to measure Inflation, each City may choose:

The growth in California Per Capita Income or  
The growth in the non-residential assessed valuation due to new construction within the City

2020/21 REVENUE LIMIT - \$ 18,230,545  
Per City of Kerman, City Council Resolution No.20-50

#### 2022/22 REVENUE LIMIT FACTORS

##### POPULATION:\*

January 1, 2021 16,118	January 1, 2020 15,922	1.23% increase
------------------------	------------------------	----------------

LOCAL ASSESSMENT ROLL***	Secured	Unsecured
2019/2020 Gross Assessed Value	834,223,500	24,497,833

##### CHANGE IN PER CAPITA PERSONAL INCOME\*

2021/2022	5.73%
-----------	-------

#### CHANGE FACTOR

Population Change x Change in Per Capita Personal Income

1.0573 x 1.0123 = 1.0703

#### TOTAL 2021/2022 ESTIMATED REVENUE

PROCEEDS OF TAXES	10,256,775
-------------------	------------

NON-PROCEED OF TAXES	<u>14,669,853</u>
----------------------	-------------------

TOTAL APPROPRIATIONS 2021/2022	\$ <u>24,926,627</u>
--------------------------------	----------------------

#### TOTAL 2021/2022 ESTIMATED REVENUE

EXEMPT FROM LIMIT	10,256,775
-------------------	------------

2021/2022 REVENUE LIMIT	\$ 19,512,432
-------------------------	---------------

2021/2022 REVENUE SUBJECT TO LIMIT	<u>10,256,775</u>
------------------------------------	-------------------

AMOUNT OF UNSPENT AUTHORIZED APPROPRIATIONS	\$ <u>9,255,658</u>
---	---------------------

\* Data provided by State of California, Department of Finance

\*\*\*Data provided by Fresno County Assessor's Office

# APPENDIX C – AUTHORIZING NUMBER OF EMPLOYEE POSITIONS AND TITLES

## RESOLUTION NO. 21-54

### RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KERMAN AUTHORIZING NUMBER OF EMPLOYEE POSITIONS AND TITLES

WHEREAS, a change in the number of employee positions and titles may only be made by Council resolution and as authorized in the City budget; and

WHEREAS, for purposes of efficiency and organization, there is a need to amend the number of positions.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF KERMAN hereby resolves as follows:

Section 1. The following titles and number of positions for each title are hereby authorized:

#### Permanent Full-Time

City Manager	(1)
Executive Secretary	(1)
Human Resource Officer	(1)
Human Resource Specialist	(1)
City Clerk	(1)
Finance Director	(1)
Senior Accountant	(1)
Account Clerk II	(2)
Account Clerk I	(1)
Account Receptionist	(1)
Community Services Director	(1)
Buildings & Facility Supervisor	(1)
Parks Maintenance Technician	(1)
Parks Maintenance Worker	(2)
Recreation Supervisor	(1)
Senior Services Coordinator	(1)
Community Services Secretary	(1)
Director of Community & Dev. Services	(1)
Assistant Planner	(1)
*Building Inspector	(0)
Building Permits Clerk	(2)
*Building Official	(0)
Chief of Police	(1)
Lieutenant	(1)
Sergeant	(4)

Police Officer	(20)
Comm. Service Officer	(1)
Administrative Assistant	(1)
Animal Control	(1)
Animal Shelter Attendant	(1)
Records Manager	(1)
Records Clerk	(1)

*\*Positions are vacant and not included in the current budget*

Director of Public Works	(1)
Administrative Secretary	(1)
Fleet Mechanic Supervisor	(1)
Fleet Mechanic I	(1)
PW Maintenance Worker III- Specialist	(1)
PW Maintenance Worker II	(0)
PW Maintenance Worker I	(7)
PW Lead Supervisor	(2)
PW Operations Coordinator	(1)
Water Distribution/Waste Water Mgr.	(1)
WWTP Water Operator Grade I	(0)
WWTP Water Operator Grade II	(2)
WWTP Maintenance Worker III- Specialist	(1)
WWTP Maintenance Worker I	(1)
WWTP Maintenance Worker II	(1)
Water Conservation Specialist	(1)

*\*Positions are vacant and not included in the current budget*

Section 2. The City Manager may adjust the number of permanent full-time positions allocated by class provided that the total number of permanent positions authorized does not change and that there are sufficient unspent appropriations as verified by the Finance Director available to provide funds for the adjustment.

The foregoing resolution was introduced at a regular meeting of the City Council of the City of Kerman held on the 23rd day of June, 2021, and adopted at same meeting by the following vote:

AYES: Nehring, Nijer, Herrera, Yep

NOES: None

ABSENT: Coleman

ABSTAIN: None



Gary Yep  
Mayor

ATTEST:



Marci Reyes  
City Clerk

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